

ELECTRIC RATE OF RETURN For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	120,231,635	70,086,821	50,144,814
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	120,231,635	69,894,209	50,337,426
E-APL		Electric Net Rate Base	1,598,457,980	1,019,103,265	579,354,715
		RATE OF RETURN	7.522%	6.858%	8.689%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers Percent	1/31/2010	355,160 100.000%	233,367 65.708%	121,793 34.292%
3	E-OPS	Direct Distribution Operating Expense Percent		18,873,698 100.000%	12,539,406 66.439%	6,334,292 33.561%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4		Total Percentages Percent		400.000%	259.545%	140.455%
		Percent		100.000%	64.886%	35.114%

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

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
		1/1/2010				
		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	49,105,060	45,988,228	3,116,832	0
		Direct O & M Accts 901 - 935	48,103,856	35,419,000	12,684,856	0
		Adjustments	0	0	0	0
		Total	97,208,916	81,407,228	15,801,688	0
		Percentage	100.000%	83.745%	16.255%	0.000%
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894	0
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664	0
		Total	56,093,298	47,549,740	8,543,558	0
		Percentage	100.000%	84.769%	15.231%	0.000%
		Number of Customers at 12/31/09	577,368	356,620	220,748	0
		Percentage	100.000%	61.766%	38.234%	0.000%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
		Percentage	100.000%	85.501%	14.499%	0.000%
		Total Percentages	400.000%	315.781%	84.219%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	692,860,583 100.000%	423,289,556 61.093%	269,571,027 38.907%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	75,827,575 100.000%	48,518,340 63.985%	27,309,235 36.015%	
12	E-PLT	Net Electric Plant Percent	1,827,484,065 100.000%	1,157,175,276 63.321%	670,308,789 36.679%	
13	E-PLT	Net Electric General Plant Percent	96,594,677 100.000%	60,437,346 62.568%	36,157,331 37.432%	
14	E-SCM	Net Allocated Schedule M's Percent	-127,402,858 100.000%	-81,345,482 63.849%	-46,057,376 36.151%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report E-OTX)			Washington	Idaho	Montana	Oregon
Input	Balance Date	12/31/2009				
Input	Production		268,895,797	163,723,165	465,535,485	161,403,740
Input	Transmission		241,091,830	164,172,213	57,646,154	8,762,765
Input	Distribution		625,340,246	396,360,366	215,190	
Input	General		9,790,158	11,497,312		
Input	TOTAL		1,145,118,031	735,753,056	523,396,829	170,166,505

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

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	309,037,883	0	309,037,883	209,325,046	0	209,325,046	99,712,837	0	99,712,837
99	442200	Commercial - Firm & Int.	270,980,486	0	270,980,486	190,388,522	0	190,388,522	80,591,964	0	80,591,964
1	442300	Industrial	107,681,740	0	107,681,740	45,500,263	0	45,500,263	62,181,477	0	62,181,477
99	444000	Public Street & Highway Lighting	6,629,514	0	6,629,514	4,505,160	0	4,505,160	2,124,354	0	2,124,354
99	499XXX	Unbilled Revenue	7,095,476	0	7,095,476	4,366,704	0	4,366,704	2,728,772	0	2,728,772
99	448000	Interdepartmental Revenue	1,068,442	0	1,068,442	866,079	0	866,079	202,363	0	202,363
TOTAL SALES TO ULTIMATE CUSTOMERS			702,493,541	0	702,493,541	454,951,774	0	454,951,774	247,541,767	0	247,541,767
1	447XXX	Sales for Resale	0	197,719,281	197,719,281	0	128,260,498	128,260,498	0	69,458,783	69,458,783
TOTAL SALES OF ELECTRICITY			702,493,541	197,719,281	900,212,822	454,951,774	128,260,498	583,212,272	247,541,767	69,458,783	317,000,550
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	658,149	0	658,149	410,593	0	410,593	247,556	0	247,556
1	453000	Sales of Water & Water Power	0	386,164	386,164	0	250,505	250,505	0	135,659	135,659
1	454000	Rent from Electric Property	2,665,730	75,006	2,740,736	1,793,311	48,656	1,841,967	872,419	26,350	898,769
1	456XXX	Other Electric Revenues	252,311	45,892,223	46,144,534	212,918	29,770,285	29,983,203	39,393	16,121,938	16,161,331
TOTAL OTHER OPERATING REVENUE			3,576,190	46,353,393	49,929,583	2,416,822	30,069,446	32,486,268	1,159,368	16,283,947	17,443,315
TOTAL ELECTRIC REVENUE			706,069,731	244,072,674	950,142,405	457,368,596	158,329,944	615,698,540	248,701,135	85,742,730	334,443,865
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	512,803	512,803	0	332,655	332,655	0	180,148	180,148
1	501000	Fuel	0	22,987,528	22,987,528	0	14,912,009	14,912,009	0	8,075,519	8,075,519
1	502000	Steam Expense	0	2,490,326	2,490,326	0	1,615,474	1,615,474	0	874,852	874,852
1	505000	Electric Expense	0	671,242	671,242	0	435,435	435,435	0	235,807	235,807
1	506000	Miscellaneous Steam Power Generation Expense	184,525	2,642,267	2,826,792	0	1,714,039	1,714,039	184,525	928,228	1,112,753
1	507000	Rent	0	31,267	31,267	0	20,283	20,283	0	10,984	10,984
MAINTENANCE											
1	510000	Supervision & Engineering	0	452,095	452,095	0	293,274	293,274	0	158,821	158,821
1	511000	Structures	0	509,339	509,339	0	330,408	330,408	0	178,931	178,931
1	512000	Boiler Plant	0	5,777,745	5,777,745	0	3,748,023	3,748,023	0	2,029,722	2,029,722
1	513000	Electric Plant	0	2,667,432	2,667,432	0	1,730,363	1,730,363	0	937,069	937,069
1	514000	Miscellaneous Steam Plant	0	283,962	283,962	0	184,206	184,206	0	99,756	99,756
TOTAL STEAM POWER GENERATION EXP			184,525	39,026,006	39,210,531	0	25,316,169	25,316,169	184,525	13,709,837	13,894,362

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,302,285	2,302,285	0	1,493,492	1,493,492	0	808,793	808,793
1	536000	Water for Power	0	819,887	819,887	0	531,861	531,861	0	288,026	288,026
1	537000	Hydraulic Expense	3,368,399	1,162,584	4,530,983	1,846,060	754,168	2,600,228	1,522,339	408,416	1,930,755
1	538000	Electric Expense	0	5,661,968	5,661,968	0	3,672,919	3,672,919	0	1,989,049	1,989,049
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	603,094	603,094	0	391,227	391,227	0	211,867	211,867
1	540000	Rent	1,275,286	833,734	2,109,020	784,736	540,843	1,325,579	490,550	292,891	783,441
1	540100	MT Trust Funds Land Settlement Rents	3,984,080	0	3,984,080	2,364,576	0	2,364,576	1,619,504	0	1,619,504
MAINTENANCE											
1	541000	Supervision & Engineering	0	261,176	261,176	0	169,425	169,425	0	91,751	91,751
1	542000	Structures	0	363,699	363,699	0	235,932	235,932	0	127,767	127,767
1	543000	Reservoirs, Dams, & Waterways	0	672,666	672,666	0	436,358	436,358	0	236,308	236,308
1	544000	Electric Plant	0	1,924,080	1,924,080	0	1,248,151	1,248,151	0	675,929	675,929
1	545000	Miscellaneous Hydraulic Plant	0	1,832,933	1,832,933	0	1,189,024	1,189,024	0	643,909	643,909
TOTAL HYDRO POWER GENERATION EXP			8,627,765	16,438,106	25,065,871	4,995,372	10,663,400	15,658,772	3,632,393	5,774,706	9,407,099
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	880,620	880,620	0	571,258	571,258	0	309,362	309,362
1	547000	Fuel	0	73,688,683	73,688,683	0	47,801,849	47,801,849	0	25,886,834	25,886,834
1	548000	Generation Expense	0	2,292,838	2,292,838	0	1,487,364	1,487,364	0	805,474	805,474
1	549000	Miscellaneous Other Power Generation Expense	0	481,368	481,368	0	312,263	312,263	0	169,105	169,105
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	800,726	800,726	0	519,431	519,431	0	281,295	281,295
1	552000	Structures	0	1,850	1,850	0	1,200	1,200	0	650	650
1	553000	Generating & Electric Equipment	0	1,874,267	1,874,267	0	1,215,837	1,215,837	0	658,430	658,430
1	554000	Miscellaneous Other Power Generation Plant	0	100,752	100,752	0	65,358	65,358	0	35,394	35,394
TOTAL OTHER POWER GENERATION EXP			0	80,087,293	80,087,293	0	51,952,627	51,952,627	0	28,134,666	28,134,666
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,402,072	277,540,162	296,942,234	0	180,040,304	180,040,304	19,402,072	97,499,858	116,901,930
1	556000	System Control & Load Dispatching	0	526,947	526,947	0	341,831	341,831	0	185,116	185,116
E-557	557XXX	Other Expense	29,781,202	37,519,257	67,300,459	30,669,406	24,338,741	55,008,147	-888,204	13,180,516	12,292,312
TOTAL OTHER POWER SUPPLY EXPENSE			49,183,274	315,586,366	364,769,640	30,669,406	204,720,876	235,390,282	18,513,868	110,865,490	129,379,358
TOTAL POWER PRODUCTION O&M EXP			57,995,564	451,137,771	509,133,335	35,664,778	292,653,072	328,317,850	22,330,786	158,484,699	180,815,485

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,203,772	2,432,791	158,213	1,429,587	1,587,800	70,806	774,185	844,991
1	561000	Load Dispatching	0	2,252,413	2,252,413	0	1,461,140	1,461,140	0	791,273	791,273
1	562000	Station Expense	0	198,196	198,196	0	128,570	128,570	0	69,626	69,626
1	563000	Overhead Line Expense	0	533,814	533,814	0	346,285	346,285	0	187,529	187,529
1	565000	Transmission of Electricity by Others	0	13,693,530	13,693,530	0	8,882,993	8,882,993	0	4,810,537	4,810,537
1	566000	Miscellaneous Transmission Expense	0	1,423,061	1,423,061	0	923,140	923,140	0	499,921	499,921
1	567000	Rent	0	156,499	156,499	0	101,521	101,521	0	54,978	54,978
MAINTENANCE											
1	568000	Supervision & Engineering	0	578,454	578,454	0	375,243	375,243	0	203,211	203,211
1	569000	Structures	-12,654	337,717	325,063	-13,103	219,077	205,974	449	118,640	119,089
1	570000	Station Equipment	0	1,178,746	1,178,746	0	764,653	764,653	0	414,093	414,093
1	571000	Overhead Lines	10,161	1,359,188	1,369,349	43	881,705	881,748	10,118	477,483	487,601
1	572000	Underground Lines	0	17,863	17,863	0	11,588	11,588	0	6,275	6,275
1	573000	Service Miscellaneous	0	15,683	15,683	0	10,174	10,174	0	5,509	5,509
TOTAL TRANSMISSION OPERATING EXP			226,526	23,948,936	24,175,462	145,153	15,535,676	15,680,829	81,373	8,413,260	8,494,633
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,118,574	27,118,574	0	17,591,819	17,591,819	0	9,526,755	9,526,755
1	403X40	Depreciation Expense--Transmission Plant	0	9,448,432	9,448,432	0	6,129,198	6,129,198	0	3,319,234	3,319,234
1	404X30	Amortization of Limited-Term Plant	2,785	92,345	95,130	2,785	59,904	62,689	0	32,441	32,441
1	404X20	Amortization of Hydro Licensing Costs	7,689	697,259	704,948	7,689	452,312	460,001	0	244,947	244,947
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407322	Reg Debit Spokane River Relicense	1,849	0	1,849	1,253	0	1,253	596	0	596
99	407422	Reg Credit Spokane River Relicense	-226,762	0	-226,762	-201,316	0	-201,316	-25,446	0	-25,446
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	189	66,667	66,856	189	43,247	43,436	0	23,420	23,420
99	407424	Reg Credit Lake CDA CDR Fund	-32,210	0	-32,210	-32,210	0	-32,210	0	0	0
99	407380	Amortization of Wartsila Generators	245,460	0	245,460	153,132	0	153,132	92,328	0	92,328
1	407382	Reg Debit Amt CDA Settlement	0	645,442	645,442	0	418,698	418,698	0	226,744	226,744
99	407382	Reg Debit Amt CDA Settlement	5,737	0	5,737	2,942	0	2,942	2,795	0	2,795
99	407482	Reg Credit Amt Lake CDA Settlement	-480,649	0	-480,649	-370,800	0	-370,800	-109,849	0	-109,849
99	407400	Amortization of CCX Credits	-425,280	0	-425,280	0	0	0	-425,280	0	-425,280
99	407420	Amortization of CS2 Levelized Return	-52,411	0	-52,411	0	0	0	-52,411	0	-52,411
99	407450/499	Amortization of BPA Residential Exchange Credit	-6,768,555	0	-6,768,555	-4,558,839	0	-4,558,839	-2,209,716	0	-2,209,716
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,339,699	13,339,699	0	8,653,463	8,653,463	0	4,686,236	4,686,236
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-5,410,954	51,408,418	45,997,464	-2,647,993	33,348,641	30,700,648	-2,762,961	18,059,777	15,296,816
TOTAL PRODUCTION & TRANS EXPENSE			52,811,136	526,495,125	579,306,261	33,161,938	341,537,389	374,699,327	19,649,198	184,957,736	204,606,934

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	381,835	1,007,599	1,389,434	218,966	669,439	888,405	162,869	338,160	501,029
3	582000	Station Expense	553,628	14,361	567,989	341,919	9,541	351,460	211,709	4,820	216,529
3	583000	Overhead Line Expense	845,077	574,735	1,419,812	538,942	381,848	920,790	306,135	192,887	499,022
3	584000	Underground Line Expense	744,347	1,914	746,261	489,113	1,272	490,385	255,234	642	255,876
3	585000	Street Light & Signal System Operation Expense	231,193	0	231,193	44,732	0	44,732	186,461	0	186,461
3	586000	Meter Expense	1,643,624	0	1,643,624	1,491,330	0	1,491,330	152,294	0	152,294
3	587000	Customer Installations Expense	845,911	5,658	851,569	451,603	3,759	455,362	394,308	1,899	396,207
3	588000	Miscellaneous Distribution Expense	3,174,482	2,679,018	5,853,500	2,228,907	1,779,913	4,008,820	945,575	899,105	1,844,680
3	589000	Rent	114,823	236,275	351,098	114,496	156,979	271,475	327	79,296	79,623
MAINTENANCE:											
3	590000	Supervision & Engineering	519,660	826,126	1,345,786	335,654	548,870	884,524	184,006	277,256	461,262
3	591000	Structures	267,510	405	267,915	159,633	269	159,902	107,877	136	108,013
3	592000	Station Equipment	915,667	70,659	986,326	576,015	46,945	622,960	339,652	23,714	363,366
3	593000	Overhead Lines	5,788,554	200	5,788,754	3,473,903	133	3,474,036	2,314,651	67	2,314,718
3	594000	Underground Lines	1,008,806	0	1,008,806	724,549	0	724,549	284,257	0	284,257
3	595000	Line Transformers	773,746	261,088	1,034,834	594,825	173,464	768,289	178,921	87,624	266,545
3	596000	Street Light & Signal System Maintenance Exp	665,007	0	665,007	457,711	0	457,711	207,296	0	207,296
3	597000	Meters	159,644	0	159,644	121,895	0	121,895	37,749	0	37,749
3	598000	Miscellaneous Distribution Expense	240,184	26,220	266,404	175,213	17,420	192,633	64,971	8,800	73,771
TOTAL DISTRIBUTION OPERATING EXP			18,873,698	5,704,258	24,577,956	12,539,406	3,789,852	16,329,258	6,334,292	1,914,406	8,248,698
99	403X50	Depreciation Expense--Distribution Plant	26,770,361	0	26,770,361	16,989,271	0	16,989,271	9,781,090	0	9,781,090
E-OTX		Taxes Other Than FIT--Distribution	40,542,106	0	40,542,106	35,439,764	0	35,439,764	5,102,342	0	5,102,342
TOTAL DISTRIBUTION EXPENSES			86,186,165	5,704,258	91,890,423	64,968,441	3,789,852	68,758,293	21,217,724	1,914,406	23,132,130
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	583,971	583,971	0	383,716	383,716	0	200,255	200,255
2	902000	Meter Reading Expenses	2,524,456	108,490	2,632,946	2,195,740	71,287	2,267,027	328,716	37,203	365,919
E-903	903XXX	Customer Records & Collection Expenses	1,936,098	6,362,931	8,299,029	1,384,566	4,169,999	5,554,565	551,532	2,192,932	2,744,464
2	904000	Uncollectible Accounts	0	2,810,538	2,810,538	0	1,846,748	1,846,748	0	963,790	963,790
2	905000	Misc Customer Accounts	0	236,361	236,361	0	155,308	155,308	0	81,053	81,053
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,460,554	10,102,291	14,562,845	3,580,306	6,627,058	10,207,364	880,248	3,475,233	4,355,481
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,832,563	539,143	26,371,706	19,734,011	354,260	20,088,271	6,098,552	184,883	6,283,435
2	909000	Advertising	64,768	24,718	89,486	48,520	16,242	64,762	16,248	8,476	24,724
2	910000	Misc Customer Service & Info Exp	0	160,614	160,614	0	105,536	105,536	0	55,078	55,078
TOTAL CUSTOMER SERVICE & INFO EXP			25,897,331	724,475	26,621,806	19,782,531	476,038	20,258,569	6,114,800	248,437	6,363,237

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	378	465,525	465,903	0	305,887	305,887	378	159,638	160,016
2	913000	Advertising	0	114,294	114,294	0	75,100	75,100	0	39,194	39,194
2	916000	Miscellaneous Sales Expenses	237,072	57,555	294,627	220,810	37,818	258,628	16,262	19,737	35,999
TOTAL SALES EXPENSES			237,450	637,374	874,824	220,810	418,805	639,615	16,640	218,569	235,209
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	202,248	22,685,394	22,887,642	94,351	14,719,645	14,813,996	107,897	7,965,749	8,073,646
4	921000	Office Supplies & Expenses	345	3,996,318	3,996,663	285	2,593,051	2,593,336	60	1,403,267	1,403,327
4	922000	Admin Exp Transferred--Credit	0	-50,391	-50,391	0	-32,697	-32,697	0	-17,694	-17,694
4	923000	Outside Services Employed	0	11,285,420	11,285,420	0	7,322,658	7,322,658	0	3,962,762	3,962,762
4	924000	Property Insurance Premium	0	1,290,951	1,290,951	0	837,646	837,646	0	453,305	453,305
4	925XXX	Injuries and Damages	2,451	3,526,473	3,528,924	2,451	2,288,187	2,290,638	0	1,238,286	1,238,286
4	926XXX	Employee Pensions and Benefits	341,773	644,267	986,040	252,991	418,039	671,030	88,782	226,228	315,010
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,816,260	3,214,750	5,031,010	1,254,990	2,085,408	3,340,398	561,270	1,129,342	1,690,612
4	930000	Miscellaneous General Expenses	342,599	3,124,978	3,467,577	308,573	2,027,673	2,336,246	34,026	1,097,305	1,131,331
4	931000	Rents	68,418	310,261	378,679	56,056	201,316	257,372	12,362	108,945	121,307
4	935000	Maintenance of General Plant	661,786	7,262,288	7,924,074	199,228	4,712,208	4,911,436	462,558	2,550,080	3,012,638
TOTAL ADMIN & GEN OPERATING EXP			3,442,207	57,290,709	60,732,916	2,168,925	37,173,134	39,342,059	1,273,282	20,117,575	21,390,857
E-ADP		Depreciation Expense--General Plant	2,421,873	5,642,751	8,064,624	1,307,638	3,661,354	4,968,992	1,114,235	1,981,397	3,095,632
E-CAM		Amortization--Intangible Plant--Software	0	4,326,537	4,326,537	0	2,807,317	2,807,317	0	1,519,220	1,519,220
4		Amortization of Leasehold Imp (404X50)	0	7,438	7,438	0	4,826	4,826	0	2,612	2,612
TOTAL ADMIN & GENERAL EXPENSES			5,864,080	67,267,435	73,131,515	3,476,563	43,646,631	47,123,194	2,387,517	23,620,804	26,008,321
TOTAL EXPENSES BEFORE FIT			175,456,716	610,930,958	786,387,674	125,190,589	396,495,773	521,686,362	50,266,127	214,435,185	264,701,312
NET OPERATING INCOME BEFORE FIT					163,754,731				94,012,178	69,742,553	
E-FIT		FEDERAL INCOME TAX--Normal Accrual							15,567,636		
E-FIT		DEFERRED FEDERAL INCOME TAX							10,531,186		
E-FIT		AMORTIZED ITC - NOXON							27,972,001		
ELECTRIC NET OPERATING INCOME					120,231,635				70,086,821	50,144,814	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.708%	34.292%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.439%	33.561%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-555-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	172,506,522	172,506,522	0	111,904,981	111,904,981	0	60,601,541	60,601,541
1	555312	Purchased Power -Lancaster	0	1,999,713	1,999,713	0	1,297,214	1,297,214	0	702,499	702,499
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,402,072	0	19,402,072	0	0	0	19,402,072	0	19,402,072
1	555550	Non-Monetary Exchange Power	0	-192,880	-192,880	0	-125,121	-125,121	0	-67,759	-67,759
1	555700	Bookout Purchases	0	102,549,120	102,549,120	0	66,523,614	66,523,614	0	36,025,506	36,025,506
1	555710	Intercompany Purchased Power	0	677,687	677,687	0	439,616	439,616	0	238,071	238,071
TOTAL ACCOUNT 555			19,402,072	277,540,162	296,942,234	0	180,040,304	180,040,304	19,402,072	97,499,858	116,901,930

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-557-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,364,621	5,364,621	0	3,480,030	3,480,030	0	1,884,591	1,884,591
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	31,936,714	31,936,714	0	20,717,346	20,717,346	0	11,219,368	11,219,368
1	557160	Power Supply Expense - Miscellaneous	0	-55,261	-55,261	0	-35,848	-35,848	0	-19,413	-19,413
99	557161	Unbilled Add-Ons	-35,538	0	-35,538	277,389	0	277,389	-312,927	0	-312,927
1	557170	Broker Fees - Power	0	127,230	127,230	0	82,534	82,534	0	44,696	44,696
1	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	31,114,207	0	31,114,207	31,114,207	0	31,114,207	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	-1,219,688	0	-1,219,688	-1,219,688	0	-1,219,688	0	0	0
99	557380	Idaho PCA Deferred	-17,401,620	0	-17,401,620	0	0	0	-17,401,620	0	-17,401,620
99	557390	Idaho PCA Amortization	16,505,139	0	16,505,139	0	0	0	16,505,139	0	16,505,139
1	557610	Other Expenses - Exposure	0	810	810	0	525	525	0	285	285
1	557700	Turbine Gas Bookout Expense	0	145,143	145,143	0	94,154	94,154	0	50,989	50,989
TOTAL ACCOUNT 557			29,781,202	37,519,257	67,300,459	30,669,406	24,338,741	55,008,147	-888,204	13,180,516	12,292,312

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,936,098	5,903,932	7,840,030	1,384,566	3,879,356	5,263,922	551,532	2,024,576	2,576,108
12	903920	A/R Sold - Program Fees	0	448,293	448,293	0	283,864	283,864	0	164,429	164,429
12	903930	A/R Sold - Maturity Yield Fee	0	10,706	10,706	0	6,779	6,779	0	3,927	3,927
TOTAL ACCOUNT 903			1,936,098	6,362,931	8,299,029	1,384,566	4,169,999	5,554,565	551,532	2,192,932	2,744,464

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.708%	34.292%
E-ALL	12	Net Electric Plant	100.000%	63.321%	36.679%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-908-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	539,143	539,143	0	354,260	354,260	0	184,883	184,883
99	908600	DSM Tariff Rider Expense Offset	23,545,713	0	23,545,713	18,762,661	0	18,762,661	4,783,052	0	4,783,052
99	908610	Limited Income Tax Refund Program	351,590	0	351,590	351,590	0	351,590	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	961,109	0	961,109	619,760	0	619,760	341,349	0	341,349
99	908990	DSM Amortization	974,151	0	974,151	0	0	0	974,151	0	974,151
TOTAL ACCOUNT 908			25,832,563	539,143	26,371,706	19,734,011	354,260	20,088,271	6,098,552	184,883	6,283,435

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.708%	34.292%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended January 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	950,142,405	615,698,540	334,443,865
E-OPS	Operating & Maintenance Expense	660,679,144	430,775,544	229,903,600
E-OPS	Book Depreciation & Amortization	71,826,725	46,817,591	25,009,134
E-OTX	Taxes Other than FIT	53,881,805	44,093,227	9,788,578
	Net Operating Income Before FIT	163,754,731	94,012,178	69,742,553
E-INT	Less: Interest Expense	54,940,186	35,821,480	19,118,706
E-SCM	Add: Schedule M Additions	90,857,636	60,885,153	29,972,483
E-SCM	Less: Schedule M Deductions	150,852,439	86,170,883	64,681,556
	Taxable Net Operating Income	48,819,742	32,904,968	15,914,774
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	17,086,910	11,516,739	5,570,171
1	Production Tax Credit	(1,519,274)	(985,553)	(533,721)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	15,567,636	10,531,186	5,036,450
E-DTE	Deferred FIT	27,972,001	13,404,901	14,567,100
1	411400 Amortized Investment Tax Credit - Noxon	(16,541)	(10,730)	(5,811)
	Total Net FIT/Deferred FIT	43,523,096	23,925,357	19,597,739

ALLOCATION RATIOS:

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

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	3,619,222	3,619,222	0	2,291,728	2,291,728	0	1,327,494	1,327,494
2	997002	Injuries and Damages	0	95,000	95,000	0	62,423	62,423	0	32,577	32,577
12	997003	Salvage	0	-3,671,125	-3,671,125	0	-2,324,593	-2,324,593	0	-1,346,532	-1,346,532
99	997004	Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005	FAS106 Current Retiree Medical Accrual	0	-355,719	-355,719	0	-230,812	-230,812	0	-124,907	-124,907
99	997007	Idaho PCA	-912,937	0	-912,937	0	0	0	-912,937	0	-912,937
99	997008	Idaho DSM Book Amortization	974,151	0	974,151	0	0	0	974,151	0	974,151
1	997009	Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,944	-21,944	0	-11,884	-11,884
1	997012	N.E. Tank Farm Diesel Spill	0	-6,541	-6,541	0	-4,243	-4,243	0	-2,298	-2,298
4	997015	Airplane Lease Payments	0	226,996	226,996	0	147,289	147,289	0	79,707	79,707
12	997016	Redemption Expense Amortization	0	1,385,501	1,385,501	0	877,313	877,313	0	508,188	508,188
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018	DSM Tariff Rider	1,457,707	0	1,457,707	2,362,783	0	2,362,783	-905,076	0	-905,076
4	997018	DSM Tariff Rider		-131	-131	0	-85	-85	0	-46	-46
1	997019	CSS Temporary Service Fees	268,561	0	268,561	51,030	0	51,030	217,531	0	217,531
4	997020	FAS87 Current Pension Accrual	0	1,384,071	1,384,071	0	898,068	898,068	0	486,003	486,003
99	997021	Wartsilla Generators Amortization	575,460	0	575,460	207,300	0	207,300	368,160	0	368,160
99	997024	Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
1	997025	BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028	RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029	FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032	Interest Rate Swaps	0	1,250,890	1,250,890	0	792,076	792,076	0	458,814	458,814
99	997033	BPA Residential Exchange	2,336,808	0	2,336,808	1,590,775	0	1,590,775	746,033	0	746,033
99	997034	Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
4	997052	Noxon Spill	0	326,499	326,499	0	211,852	211,852	0	114,647	114,647
2	997066	Miscellaneous Schedule M Additions	0	1,692,219	1,692,219	0	1,111,923	1,111,923	0	580,296	580,296
99	997064	Chicago Climate Exchange	-414,945	0	-414,945	0	0	0	-414,945	0	-414,945
99	997065	Amortization - Unbilled Revenue Add-Ins	206,838	0	206,838	415,556	0	415,556	-208,718	0	-208,718
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	29,301,755	47,333,336	76,635,091	18,339,126	30,706,730	49,045,856	10,962,629	16,626,606	27,589,235
TOTAL SCHEDULE M ADDITIONS		37,611,246	53,246,390	90,857,636	26,367,428	34,517,725	60,885,153	11,243,818	18,728,665	29,972,483	

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	2,951,165	2,951,165	0	1,914,421	1,914,421	0	1,036,744	1,036,744
99	997043	Washington Deferred Power Costs	-31,039,720	0	-31,039,720	-31,039,720	0	-31,039,720	0	0	0
1	997044	Non-Monetary Power Costs	0	192,880	192,880	0	125,121	125,121	0	67,759	67,759
1	997045	Section 199 Manufacturing Deduction	0	6,270,000	6,270,000	0	4,067,349	4,067,349	0	2,202,651	2,202,651
4	997046	Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-248,215	0	-248,215	0	0	0	-248,215	0	-248,215
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	149,606,646	149,606,646	0	95,725,812	95,725,812	0	53,880,834	53,880,834
99	997050	CS2 Levelized Return	52,411	0	52,411	0	0	0	52,411	0	52,411
99	997051	Wind Generation AFUDC - ID	77,697	0	77,697	0	0	0	77,697	0	77,697
4	997053	Renewable Energy Certificate Fees	0	174,000	174,000	0	112,902	112,902	0	61,098	61,098
99	997054	Spokane River Relicensing	224,876	0	224,876	200,039	0	200,039	24,837	0	24,837
99	997058	Colstrip Settlement	-184,525	0	-184,525	0	0	0	-184,525	0	-184,525
99	997059	Spokane River Relicensing PME	489,573	0	489,573	467,791	0	467,791	21,782	0	21,782
1	997061	CDA Lake Settlement - AN	0	9,933,333	9,933,333	0	6,443,753	6,443,753	0	3,489,580	3,489,580
99	997061	CDA Lake Settlement	-1,312	0	-1,312	32,021	0	32,021	-33,333	0	-33,333
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	127,236	127,236	0	68,856	68,856
1	997063	CDA Lake Settlement - AN	0	9,389,542	9,389,542	0	6,090,996	6,090,996	0	3,298,546	3,298,546
99	997063	CDA Lake Settlement	815,610	0	815,610	625,537	0	625,537	190,073	0	190,073
1	997067	CDA IPA Fund	0	1,935,590	1,935,590	0	1,255,617	1,255,617	0	679,973	679,973
TOTAL SCHEDULE M DEDUCTIONS			-29,796,809	180,649,248	150,852,439	-29,692,324	115,863,207	86,170,883	-104,485	64,786,041	64,681,556

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.708%	34.292%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.439%	33.561%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.093%	38.907%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.985%	36.015%
E-ALL	12	Net Electric Plant	100.000%	63.321%	36.679%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	41,354,742	26,404,589	14,950,153
99	410100	Deferred Federal Income Tax Expense - Washington	-9,612,957	-9,612,957	0
99	410100	Deferred Federal Income Tax Expense - Idaho	818,882	0	818,882
		Sub-Total	32,560,667	16,791,632	15,769,035
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,100,831	-702,870	-397,961
99	411100	Deferred Federal Income Tax Expense - Washington	-2,683,861	-2,683,861	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-803,974	0	-803,974
		Sub-Total	-4,588,666	-3,386,731	-1,201,935
		Total Deferred Federal Income Tax Expense	27,972,001	13,404,901	14,567,100

E-ALL	14	Net Allocated Schedule M's	100.000%	63.849%	36.151%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Weighted Cost		3.515%	3.300%
E-APL	Net Rate Base	1,598,457,980	1,019,103,265	579,354,715
	Interest Deduction for FIT Calculation	54,940,186	35,821,480	19,118,706
1	From last WA GRC (UE-090134)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	32,408	32,408	0	21,023	21,023	0	11,385	11,385
1	408140	State Kwh Generation Tax	0	1,272,398	1,272,398	0	825,405	825,405	0	446,993	446,993
1	408150	R&P Property Tax--Production	0	8,864,726	8,864,726	0	5,750,548	5,750,548	0	3,114,178	3,114,178
1	408180	R&P Property Tax--Transmission	0	2,710,054	2,710,054	0	1,758,012	1,758,012	0	952,042	952,042
1	409100	State Income Tax--Montana & Oregon	0	460,113	460,113	0	298,475	298,475	0	161,638	161,638
TOTAL PRODUCTION & TRANSMISSION			0	13,339,699	13,339,699	0	8,653,463	8,653,463	0	4,686,236	4,686,236
DISTRIBUTION											
99	408110	State Excise Tax	17,377,231	0	17,377,231	17,377,231	0	17,377,231	0	0	0
99	408120	Municipal Occupation & License Tax	18,328,265	0	18,328,265	15,388,041	0	15,388,041	2,940,224	0	2,940,224
99	408160	Miscellaneous State or Local Tax--WA & ID	7,609	0	7,609	0	0	0	7,609	0	7,609
99	408170	R&P Property Tax--Distribution	4,323,805	0	4,323,805	2,674,492	0	2,674,492	1,649,313	0	1,649,313
99	409100	State Income Tax--Idaho	505,196	0	505,196	0	0	0	505,196	0	505,196
TOTAL DISTRIBUTION			40,542,106	0	40,542,106	35,439,764	0	35,439,764	5,102,342	0	5,102,342
TOTAL TAXES OTHER THAN FIT			40,542,106	13,339,699	53,881,805	35,439,764	8,653,463	44,093,227	5,102,342	4,686,236	9,788,578

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	302000	Franchises & Consents	192,186	33,239,725	33,431,911	192,186	21,562,610	21,754,796	0	11,677,115	11,677,115
1	182324/81	CDA Settlement	0	32,440,314	32,440,314	0	21,044,032	21,044,032	0	11,396,282	11,396,282
1	303000	Misc Intangible Plant	153,179	2,099,182	2,252,361	153,179	1,361,739	1,514,918	0	737,443	737,443
4	C-IPL	Misc Intangible Plt- (303000)	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	15,001,011	15,001,011	0	9,733,556	9,733,556	0	5,267,455	5,267,455
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,218,244	7,218,244	0	4,683,630	4,683,630	0	2,534,614	2,534,614
TOTAL INTANGIBLE PLANT			345,365	90,151,675	90,497,040	345,365	58,484,972	58,830,337	0	31,666,703	31,666,703
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,274	2,231,274	0	1,447,427	1,447,427	0	783,847	783,847
1	311XXX	Structures & Improvements	0	124,915,710	124,915,710	0	81,032,821	81,032,821	0	43,882,889	43,882,889
1	312000	Boiler Plant	0	165,200,335	165,200,335	0	107,165,457	107,165,457	0	58,034,878	58,034,878
1	314000	Turbogenerator Units	0	48,020,135	48,020,135	0	31,150,662	31,150,662	0	16,869,473	16,869,473
1	315000	Accessory Electric Equipment	0	26,639,241	26,639,241	0	17,280,876	17,280,876	0	9,358,365	9,358,365
1	316000	Miscellaneous Power Plant Equipment	0	15,630,320	15,630,320	0	10,139,389	10,139,389	0	5,490,931	5,490,931
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	382,637,015	382,637,015	0	248,216,632	248,216,632	0	134,420,383	134,420,383
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,942,829	55,942,829	0	36,290,113	36,290,113	0	19,652,716	19,652,716
1	331XXX	Structures & Improvements	0	40,095,820	40,095,820	0	26,010,158	26,010,158	0	14,085,662	14,085,662
1	332XXX	Reservoirs, Dams, & Waterways	0	117,598,906	117,598,906	0	76,286,410	76,286,410	0	41,312,496	41,312,496
1	333000	Waterwheels, Turbines, & Generators	0	136,104,989	136,104,989	0	88,291,306	88,291,306	0	47,813,683	47,813,683
1	334000	Accessory Electric Equipment	0	31,920,214	31,920,214	0	20,706,643	20,706,643	0	11,213,571	11,213,571
1	335XXX	Miscellaneous Power Plant Equipment	0	7,139,415	7,139,415	0	4,631,339	4,631,339	0	2,508,076	2,508,076
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	390,801,736	390,801,736	0	253,513,086	253,513,086	0	137,288,650	137,288,650
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	15,661,077	15,661,077	0	10,159,341	10,159,341	0	5,501,736	5,501,736
1	342000	Fuel Holders, Producers, & Accessories	0	21,068,513	21,068,513	0	13,667,144	13,667,144	0	7,401,369	7,401,369
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	198,232,761	198,232,761	0	128,593,592	128,593,592	0	69,639,169	69,639,169
1	345000	Accessory Electric Equipment	0	15,929,188	15,929,188	0	10,333,264	10,333,264	0	5,595,924	5,595,924
1	346000	Miscellaneous Power Plant Equipment	0	1,368,670	1,368,670	0	887,856	887,856	0	480,814	480,814
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,014,544	275,014,544	0	178,401,934	178,401,934	0	96,612,610	96,612,610
TOTAL PRODUCTION PLANT			0	1,048,453,295	1,048,453,295	0	680,131,652	680,131,652	0	368,321,643	368,321,643

ELECTRIC UTILITY PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,970,720	15,970,720	0	10,360,206	10,360,206	0	5,610,514	5,610,514
1	352XXX	Structures & Improvements	0	15,886,478	15,886,478	0	10,305,558	10,305,558	0	5,580,920	5,580,920
1	353000	Station Equipment	0	175,089,591	175,089,591	0	113,580,618	113,580,618	0	61,508,973	61,508,973
1	354000	Towers & Fixtures	0	17,107,666	17,107,666	0	11,097,743	11,097,743	0	6,009,923	6,009,923
1	355000	Poles & Fixtures	0	129,586,072	129,586,072	0	84,062,485	84,062,485	0	45,523,587	45,523,587
1	356000	Overhead Conductors & Devices	0	104,640,019	104,640,019	0	67,879,980	67,879,980	0	36,760,039	36,760,039
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	465,088,352	465,088,352	0	301,702,814	301,702,814	0	163,385,538	163,385,538
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,250,951	0	4,250,951	3,287,635	0	3,287,635	963,316	0	963,316
99	360400	Land Easements	56,521	0	56,521	56,521	0	56,521	0	0	0
99	361000	Structures & Improvements	13,037,060	0	13,037,060	9,421,060	0	9,421,060	3,616,000	0	3,616,000
99	362000	Station Equipment	89,763,591	0	89,763,591	57,987,960	0	57,987,960	31,775,631	0	31,775,631
99	364000	Poles, Towers, & Fixtures	206,110,942	0	206,110,942	125,077,477	0	125,077,477	81,033,465	0	81,033,465
99	365000	Overhead Conductors & Devices	134,236,775	0	134,236,775	79,506,961	0	79,506,961	54,729,814	0	54,729,814
99	366000	Underground Conduit	73,063,959	0	73,063,959	45,046,498	0	45,046,498	28,017,461	0	28,017,461
99	367000	Underground Conductors & Devices	119,443,407	0	119,443,407	76,285,574	0	76,285,574	43,157,833	0	43,157,833
99	368000	Line Transformers	165,674,776	0	165,674,776	107,117,493	0	107,117,493	58,557,283	0	58,557,283
99	369XXX	Services	112,937,057	0	112,937,057	69,794,069	0	69,794,069	43,142,988	0	43,142,988
99	370000	Meters	44,733,755	0	44,733,755	16,204,020	0	16,204,020	28,529,735	0	28,529,735
99	373XXX	Street Light & Signal Systems	28,542,703	0	28,542,703	15,867,816	0	15,867,816	12,674,887	0	12,674,887
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			991,851,497	0	991,851,497	605,653,084	0	605,653,084	386,198,413	0	386,198,413
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	2,292,589	3,111,266	371,603	1,487,569	1,859,172	447,074	805,020	1,252,094
4	390XXX	Structures & Improvements	6,394,232	28,894,811	35,289,043	1,737,264	18,748,687	20,485,951	4,656,968	10,146,124	14,803,092
4	391XXX	Office Furniture & Equipment	0	22,840,264	22,840,264	0	14,820,134	14,820,134	0	8,020,130	8,020,130
4	392XXX	Transportation Equipment	7,438,318	5,025,716	12,464,034	5,113,218	3,260,986	8,374,204	2,325,100	1,764,730	4,089,830
4	393000	Stores Equipment	302,147	875,324	1,177,471	119,202	567,963	687,165	182,945	307,361	490,306
4	394000	Tools, Shop & Garage Equipment	1,762,112	3,642,157	5,404,269	1,321,730	2,363,250	3,684,980	440,382	1,278,907	1,719,289
4	395000	Laboratory Equipment	372,919	1,584,374	1,957,293	230,136	1,028,037	1,258,173	142,783	556,337	699,120
4	396XXX	Power Operated Equipment	17,945,649	6,450,265	24,395,914	11,587,716	4,185,319	15,773,035	6,357,933	2,264,946	8,622,879
4	397XXX	Communications Equipment	11,011,505	41,764,369	52,775,874	5,864,678	27,099,228	32,963,906	5,146,827	14,665,141	19,811,968
4	398000	Miscellaneous Equipment	6,563	360,877	367,440	1,829	234,159	235,988	4,734	126,718	131,452
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			46,052,122	113,730,746	159,782,868	26,347,376	73,795,332	100,142,708	19,704,746	39,935,414	59,640,160
TOTAL PLANT IN SERVICE			1,038,248,984	1,717,424,068	2,755,673,052	632,345,825	1,114,114,770	1,746,460,595	405,903,159	603,309,298	1,009,212,457
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,038,248,984	1,717,424,068	2,755,673,052	632,345,825	1,114,114,770	1,746,460,595	405,903,159	603,309,298	1,009,212,457

ELECTRIC UTILITY PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	249,208,036	249,208,036	0	161,661,253	161,661,253	0	87,546,783	87,546,783
1	108000	Hydro Production Plant	0	95,129,961	95,129,961	0	61,710,806	61,710,806	0	33,419,155	33,419,155
1	108X03	Other Production Plant	0	51,441,258	51,441,258	0	33,369,944	33,369,944	0	18,071,314	18,071,314
1	108X04	Transmission Plant	0	155,741,347	155,741,347	0	101,029,412	101,029,412	0	54,711,935	54,711,935
E-ADP	108X05	Distribution Plant	298,990,914	0	298,990,914	182,363,528	0	182,363,528	116,627,386	0	116,627,386
E-ADP	108X06	General Plant - Non-Transportation	14,885,654	41,910,306	56,795,960	8,216,672	27,193,921	35,410,593	6,668,982	14,716,385	21,385,367
E-ADP	108X07	General Plant - Transportation	3,814,756	2,577,475	6,392,231	2,622,349	1,672,420	4,294,769	1,192,407	905,055	2,097,462
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-225,980	-225,980	0	-146,593	-146,593	0	-79,387	-79,387
TOTAL ACCUMULATED DEPRECIATION			317,691,324	595,782,403	913,473,727	193,202,549	386,491,163	579,693,712	124,488,775	209,291,240	333,780,015
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	14,887	3,915,792	3,930,679	14,887	2,540,174	2,555,061	0	1,375,618	1,375,618
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	80,878	80,878	0	52,478	52,478	0	28,400	28,400
E-CAM	111X08	Intangible Plant-Computer Software	0	10,592,593	10,592,593	0	6,873,110	6,873,110	0	3,719,483	3,719,483
TOTAL ACCUMULATED AMORTIZATION			125,565	14,589,695	14,715,260	125,565	9,466,042	9,591,607	0	5,123,653	5,123,653
NET ELECTRIC UTILITY PLANT			720,432,095	1,107,051,970	1,827,484,065	439,017,711	718,157,565	1,157,175,276	281,414,384	388,894,405	670,308,789

ALLOCATION RATIOS:

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

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-APL-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	720,432,095	1,107,051,970	1,827,484,065	439,017,711	718,157,565	1,157,175,276	281,414,384	388,894,405	670,308,789
	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)	9,861,565	0	9,861,565	6,250,442	0	6,250,442	3,611,123	0	3,611,123
4	Deferred Gain on Sale of General Office (190850)	0	165,871	165,871	0	107,627	107,627	0	58,244	58,244
12	Deferred F.I.T. - Plant In Service (282900)	0	-243,848,040	-243,848,040	0	-154,407,017	-154,407,017	0	-89,441,023	-89,441,023
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,515,051	-9,515,051	0	-6,173,936	-6,173,936	0	-3,341,115	-3,341,115
99	ADFIT - Boulder Park Idaho Write Off (190040)	643,147	0	643,147	0	0	0	643,147	0	643,147
99	Spokane River Relicensing (283322)	-108,077	0	-108,077	-96,134	0	-96,134	-11,943	0	-11,943
99	Spokane River PM&Es (283323)	-14,556	0	-14,556	-14,238	0	-14,238	-318	0	-318
1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,333,721	-1,333,721	0	-865,185	-865,185	0	-468,536	-468,536
99	ADFIT - Lake CDA CDR Fund (283324)	-14,017	0	-14,017	-14,017	0	-14,017	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,661,123	0	-2,661,123	-1,756,408	0	-1,756,408	-904,715	0	-904,715
1	CDA Lake Settlement (283382)	0	-10,218,106	-10,218,106	0	-6,628,485	-6,628,485	0	-3,589,621	-3,589,621
99	CDA Lake Settlement (283382)	-335,792	0	-335,792	-268,636	0	-268,636	-67,156	0	-67,156
12	Electric portion of Bond Redemptions (283850)	0	-2,851,713	-2,851,713	0	-1,805,733	-1,805,733	0	-1,045,980	-1,045,980
1	Colstrip PCB (283200)	0	-605,036	-605,036	0	-392,487	-392,487	0	-212,549	-212,549
	TOTAL ACCUM DEFERRED INCOME TAX	7,371,147	-268,205,796	-260,834,649	4,101,009	-170,165,216	-166,064,207	3,270,138	-98,040,580	-94,770,442
	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)	5,537,646	0	5,537,646	3,974,711	0	3,974,711	1,562,935	0	1,562,935
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)	762,438	0	762,438	0	0	0	762,438	0	762,438
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	586,420	0	586,420	0	0	0	586,420	0	586,420
99	Invest in Exchange Power (124900, 124930)	24,704,084	0	24,704,084	24,704,084	0	24,704,084	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)	-2,236,808	0	-2,236,808	-716,858	0	-716,858	-1,519,950	0	-1,519,950
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)	308,827	0	308,827	274,697	0	274,697	34,130	0	34,130
99	Spokane River PM&Es (182323)	73,215	0	73,215	72,307	0	72,307	908	0	908
99	CDA CDR Fund (182324)	40,050	0	40,050	40,050	0	40,050	0	0	0
99	CDA Lake Settlement (182382)	767,530	0	767,530	767,530	0	767,530	0	0	0
99	CDA Lake Settlement (186382)	191,873	0	191,873	0	0	0	191,873	0	191,873
99	Montana Riverbed Settlement (186360)	7,603,208	0	7,603,208	5,018,306	0	5,018,306	2,584,902	0	2,584,902
99	Nez Perce Settlement - Idaho (186800)	323,386	0	323,386	0	0	0	323,386	0	323,386
4	Gain on Sale of General Office Bldg (253850)	0	-473,889	-473,889	0	-307,488	-307,488	0	-166,401	-166,401
	TOTAL OTHER ADJUSTMENTS	32,282,453	-473,889	31,808,564	28,299,684	-307,488	27,992,196	3,982,769	-166,401	3,816,368
	OTHER ADJUSTMENTS:	760,085,695	838,372,285	1,598,457,980	471,418,404	547,684,861	1,019,103,265	288,667,291	290,687,424	579,354,715
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%		63.321%			36.679%		
E-ALL	13	Net Electric General Plant	100.000%		62.568%			37.432%		
E-ALL	99	Not Allocated	0.000%		0.000%			0.000%		

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	Utility 7	0	0	0	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	3,992,982	2,882,653	776,116	334,213
8		Utility 8	14,902	0	10,414	4,488
9		Utility 9	9,703	7,660	2,043	0
	TOTAL		4,017,587	2,890,313	788,573	338,701
7	404X32 PC Software	Utility 7	1,597,944	1,153,604	310,592	133,748
8		Utility 8	85,773	0	59,940	25,833
9		Utility 9	0	0	0	0
	TOTAL		1,683,717	1,153,604	370,532	159,581
7	404X50 Leasehold Improvements	Utility 7	10,303	7,438	2,003	862
	TOTAL		10,303	7,438	2,003	862
	TOTAL		5,711,607	4,051,355	1,161,108	499,144

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 January 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	6,227,700	4,495,963	1,210,478	521,258
8	Utility 8	132,321	0	92,469	39,852
9	Utility 9	689,401	544,248	145,153	0
9	Utility 9 - Washington	105,301	83,130	22,171	0
9	Utility 9 - Idaho	403,086	318,216	84,870	0
	Total	<u>7,557,809</u>	<u>5,441,557</u>	<u>1,555,141</u>	<u>561,110</u>
7	403X70 Utility 7	1,978	1,428	384	166
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,342</u>	<u>12,768</u>	<u>3,408</u>	<u>166</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
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	417,441	0	0	0	0	417,441	0	0	417,441	0	0	0
99		Utility 2	470,298	0	0	0	0	0	0	0	0	470,298	0	470,298
7		Utility 7	2,855,983	0	0	2,061,820	2,061,820	0	0	555,117	555,117	0	239,046	239,046
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	263,468	0	0	207,995	207,995	0	0	55,473	55,473	0	0	0
		TOTAL ACCOUNT	5,039,807	371,603	447,074	2,292,589	3,111,266	516,549	92,058	610,590	1,219,197	470,298	239,046	709,344
390XXX Structures & Improvements														
99		Utility 0	2,420,714	462,819	1,210,112	747,783	2,420,714	0	0	0	0	0	0	0
99		Utility 1	895,533	0	0	0	0	895,533	0	0	895,533	0	0	0
99		Utility 2	3,416,208	0	0	0	0	0	0	0	0	3,416,208	0	3,416,208
7		Utility 7	34,814,833	0	0	25,133,872	25,133,872	0	0	6,766,959	6,766,959	0	2,914,002	2,914,002
9		Utility 9 - Wa	1,614,345	1,274,445	0	0	1,274,445	339,900	0	0	339,900	0	0	0
9		Utility 9 - Idaho	4,366,149	0	3,446,856	0	3,446,856	0	919,293	0	919,293	0	0	0
9		Utility 9 - Allocated	3,816,779	0	0	3,013,156	3,013,156	0	0	803,623	803,623	0	0	0
		TOTAL ACCOUNT	51,344,561	1,737,264	4,656,968	28,894,811	35,289,043	1,235,433	919,293	7,570,582	9,725,308	3,416,208	2,914,002	6,330,210
391XXX Office Furniture & Equipment														
99		Utility 0	924,375	0	0	924,375	924,375	0	0	0	0	0	0	0
7		Utility 7	30,357,360	0	0	21,915,889	21,915,889	0	0	5,900,560	5,900,560	0	2,540,911	2,540,911
8		Utility 8	380,673	0	0	0	0	0	0	266,022	266,022	0	114,651	114,651
		TOTAL ACCOUNT	31,662,408	0	0	22,840,264	22,840,264	0	0	6,166,582	6,166,582	0	2,655,562	2,655,562
392XXX Transportation Equipment														
99		Utility 0	10,646,866	4,448,124	1,900,841	4,297,901	10,646,866	0	0	0	0	0	0	0
99		Utility 1	4,410,816	0	0	0	0	2,798,780	943,660	668,376	4,410,816	0	0	0
99		Utility 2	1,968,929	0	0	0	0	0	0	0	0	1,968,929	0	1,968,929
7		Utility 7	196,956	0	0	142,188	142,188	0	0	38,282	38,282	0	16,485	16,485
9		Utility 9 - Wa	842,478	665,094	0	0	665,094	177,384	0	0	177,384	0	0	0
9		Utility 9 - Idaho	537,411	0	424,259	0	424,259	0	113,152	0	113,152	0	0	0
9		Utility 9 - Allocated	741,817	0	0	585,627	585,627	0	0	156,190	156,190	0	0	0
		TOTAL ACCOUNT	19,345,273	5,113,218	2,325,100	5,025,716	12,464,034	2,976,164	1,056,812	862,848	4,895,824	1,968,929	16,485	1,985,414

COMMON GENERAL PLANT
 For Twelve Months Ended January 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	342,115	10,739	14,745	316,631	342,115	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	137,390	108,463	0	0	108,463	28,927	0	0	28,927	0	0	0
9		Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0
9		Utility 9 - Allocated	707,699	0	0	558,693	558,693	0	0	149,006	149,006	0	0	0
		TOTAL ACCOUNT	1,541,762	119,202	182,945	875,324	1,177,471	113,198	44,860	149,006	307,064	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,441,583	1,287,102	432,867	1,721,614	3,441,583	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	962,488	0	0	0	0	0	0	0	0	962,488	0	962,488
7		Utility 7	2,331,974	0	0	1,683,522	1,683,522	0	0	453,266	453,266	0	195,186	195,186
8		Utility 8	930,296	0	0	0	0	0	0	650,109	650,109	0	280,187	280,187
9		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
9		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	300,235	0	0	237,021	237,021	0	0	63,214	63,214	0	0	0
		TOTAL ACCOUNT	9,889,552	1,321,730	440,382	3,642,157	5,404,269	998,419	456,706	1,592,297	3,047,422	962,488	475,373	1,437,861
	395000	Laboratory Equipment												
99		Utility 0	1,458,612	214,701	137,856	1,106,055	1,458,612	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	345,575	0	0	249,481	249,481	0	0	67,169	67,169	0	28,925	28,925
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0
9		Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0
9		Utility 9 - Allocated	289,870	0	0	228,838	228,838	0	0	61,032	61,032	0	0	0
		TOTAL ACCOUNT	2,721,030	230,136	142,783	1,584,374	1,957,293	107,912	35,165	315,461	458,538	273,708	31,491	305,199
	396XXX	Power Operated Equipment												
99		Utility 0	22,564,639	11,023,434	5,971,372	5,569,833	22,564,639	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	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	714,779	564,282	0	0	564,282	150,497	0	0	150,497	0	0	0
9		Utility 9 - Idaho	489,658	0	386,561	0	386,561	0	103,097	0	103,097	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	28,695,102	11,587,716	6,357,933	6,450,265	24,395,914	2,738,880	866,129	603,972	4,208,981	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,998,794	5,505,620	2,016,055	30,477,119	37,998,794	0	0	0	0	0	0	0
99		Utility 1	652,275	0	0	0	0	369,885	282,390	0	652,275	0	0	0
99		Utility 2	512,234	0	0	0	0	0	0	0	0	512,234	0	512,234
7		Utility 7	7,639,297	0	0	5,515,038	5,515,038	0	0	1,484,850	1,484,850	0	639,409	639,409
8		Utility 8	927,509	0	0	0	0	0	0	648,162	648,162	0	279,347	279,347
9		Utility 9 - Wa	454,820	359,058	0	0	359,058	95,762	0	0	95,762	0	0	0
9		Utility 9 - Idaho	3,965,764	0	3,130,772	0	3,130,772	0	834,992	0	834,992	0	0	0
9		Utility 9 - Allocated	7,311,688	0	0	5,772,212	5,772,212	0	0	1,539,476	1,539,476	0	0	0
		TOTAL ACCOUNT	59,462,381	5,864,678	5,146,827	41,764,369	52,775,874	465,647	1,117,382	3,672,488	5,255,517	512,234	918,756	1,430,990
	398000	Miscellaneous Equipment												
99		Utility 0	4,866	0	2,299	2,567	4,866	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	352,226	352,226	0	0	94,832	94,832	0	40,837	40,837
9		Utility 9 - Wa	2,317	1,829	0	0	1,829	488	0	0	488	0	0	0
9		Utility 9 - Idaho	3,084	0	2,435	0	2,435	0	649	0	649	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,084	6,084	0	0	1,622	1,622	0	0	0
		TOTAL ACCOUNT	505,868	1,829	4,734	360,877	367,440	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	210,207,744	26,347,376	19,704,746	113,730,746	159,782,868	9,152,690	4,589,054	21,640,280	35,382,024	7,704,926	7,337,925	15,042,851

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 January 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,849,630	38,849,630	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,251	-86,251	0	0
99	108X06	Utility 1	3,859,439	0	3,859,439	0
99	108X06	Utility 2	1,895,960	0	0	1,895,960
7	108X06	Utility 7	9,408,235	6,792,087	1,828,679	787,469
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-343,593	-248,050	-66,784	-28,759
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	805,534	0	562,923	242,611
9	108X06	Utility 9	14,552,592	11,488,544	3,064,048	0
Total			68,941,546	56,795,960	9,248,305	2,897,281

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,808,416	5,808,416	0	0
99	108X07	Utility 1	687,150	0	687,150	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	885,586	0	0	885,586
7	108X07	Utility 7	28,704	20,722	5,579	2,403
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	713,272	563,093	150,179	0
9	108X07	Utility 9	0	0	0	0
Total			8,123,128	6,392,231	842,908	887,989

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%

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 Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	991,851,497	0	991,851,497	605,653,084	0	605,653,084	386,198,413	0	386,198,413
E-PLT	360200	Less Land and Land Rights	4,250,951	0	4,250,951	3,287,635	0	3,287,635	963,316	0	963,316
		Depreciable Distribution Plant	987,600,546	0	987,600,546	602,365,449	0	602,365,449	385,235,097	0	385,235,097
		Percentage		0.000%	100.000%	60.993%			39.007%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	298,990,914	182,363,528			116,627,386		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	298,990,914	0	298,990,914	182,363,528	0	182,363,528	116,627,386	0	116,627,386
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	46,052,122	113,730,746	159,782,868	26,347,376	73,795,332	100,142,708	19,704,746	39,935,414	59,640,160
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,292,589	3,111,266	371,603	1,487,569	1,859,172	447,074	805,020	1,252,094
E-PLT	392XXX	Less: General Transportation Plant	7,438,318	5,025,716	12,464,034	5,113,218	3,260,986	8,374,204	2,325,100	1,764,730	4,089,830
		Depreciable Non Transport General Plant	37,795,127	106,412,441	144,207,568	20,862,555	69,046,777	89,909,332	16,932,572	37,365,664	54,298,236
		Percentage		73.791%	100.000%	14.467%			11.742%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,910,306	56,795,960	8,216,672			6,668,982		
	403X60	Common Depreciation Expense (C-DEP)		3,719,222	5,040,211	729,167			591,822		
	403X60	Washington Depreciation Expense (C-DEP)			83,130	83,130			0		
	403X60	Idaho Depreciation Expense (C-DEP)			318,216	0			318,216		
	403X60	Depreciation Expense		1,875,265	2,508,559	454,141			179,153		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	14,885,654	41,910,306	56,795,960	8,216,672	27,193,921	35,410,593	6,668,982	14,716,385	21,385,367
4	403X60	Depreciation Expense (C-DEP)	1,320,989	3,719,222	5,040,211	729,167	2,413,254	3,142,421	591,822	1,305,968	1,897,790
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	401,346	0	401,346	83,130	0	83,130	318,216	0	318,216
4	403X60	Depreciation Expense	633,294	1,875,265	2,508,559	454,141	1,216,784	1,670,925	179,153	658,481	837,634
		Total Depreciation Expense	2,355,629	5,594,487	7,950,116	1,266,438	3,630,038	4,896,476	1,089,191	1,964,449	3,053,640
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,438,318	5,025,716	12,464,034	5,113,218	3,260,986	8,374,204	2,325,100	1,764,730	4,089,830
		Percentage		40.322%	100.000%	41.024%			18.654%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,577,475	6,392,231	2,622,349			1,192,407		
	403X70	Depreciation Expense (C-DEP)		5,148	12,768	5,238			2,382		
	403X70	Depreciation Expense		43,116	101,740	35,962			22,662		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,814,756	2,577,475	6,392,231	2,622,349	1,672,420	4,294,769	1,192,407	905,055	2,097,462
4	403X70	Depreciation Expense (C-DEP)	7,620	5,148	12,768	5,238	3,340	8,578	2,382	1,808	4,190
4	403X70	Depreciation Expense	58,624	43,116	101,740	35,962	27,976	63,938	22,662	15,140	37,802
		Total Depreciation Expense	66,244	48,264	114,508	41,200	31,316	72,516	25,044	16,948	41,992

ALLOCATION RATIOS:

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

COMMON INTANGIBLE PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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***** ELECTRIC ***** ***** GAS NORTH ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	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	153,199	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,199	153,199	249,449	168,450	40,859	458,758	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	655,519	0	0	655,519	655,519	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	19,871,029	0	0	14,345,492	14,345,492	0	0	3,862,332	3,862,332	0	1,663,205	1,663,205
8		Utility 8	74,508	0	0	0	0	0	0	52,068	52,068	0	22,440	22,440
		TOTAL ACCOUNT	20,647,496	0	0	15,001,011	15,001,011	0	0	3,914,400	3,914,400	46,440	1,685,645	1,732,085
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	809,768	0	0	809,768	809,768	0	0	0	0	0	0	0
99		Utility 1	11,142	0	0	0	0	0	0	11,142	11,142	0	0	0
7		Utility 7	8,876,866	0	0	6,408,476	6,408,476	0	0	1,725,396	1,725,396	0	742,994	742,994
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,295,456	0	0	7,218,244	7,218,244	0	0	2,154,209	2,154,209	0	923,003	923,003
		TOTAL	31,554,909	0	0	22,372,454	22,372,454	249,449	168,450	6,109,468	6,527,367	46,440	2,608,648	2,655,088

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)						
99		Utility 0	737,400	737,400	0	0
99		Utility 1	5,265	0	5,265	0
99		Utility 2 - Oregon	19,737	0	0	19,737
7		Utility 7	13,634,818	9,843,384	2,650,200	1,141,234
8		Utility 8	480,932	0	336,085	144,847
9		Utility 9	14,959	11,809	3,150	0
		Total	14,893,111	10,592,593	2,994,700	1,305,818
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	97,958	70,719	19,040	8,199
9		Utility 9	12,869	10,159	2,710	0
		Total	110,827	80,878	21,750	8,199

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION
& AMORTIZATION EXPENSE
For Twelve Months Ended January 31, 2010
Average of Monthly Averages Basis

Report ID:
E-CAM-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service											
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	15,001,011	15,001,011	0	9,733,556	9,733,556	0	5,267,455	5,267,455
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,218,244	7,218,244	0	4,683,630	4,683,630	0	2,534,614	2,534,614
		Total Intangible Plant - Software	0	22,372,454	22,372,454	0	14,516,591	14,516,591	0	7,855,863	7,855,863
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		10,592,593	10,592,593	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,326,537	4,326,537	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	10,592,593	10,592,593	0	6,873,110	6,873,110	0	3,719,483	3,719,483
4	404	Amortization Expense (404X30, X31, X32)	0	4,326,537	4,326,537	0	2,807,317	2,807,317	0	1,519,220	1,519,220
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended January 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	-11,408,056	-8,235,818	-2,217,384	-954,854
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,620,411	-1,279,233	-341,178	0
Total			<u>-13,028,467</u>	<u>-9,515,051</u>	<u>-2,558,562</u>	<u>-954,854</u>

ALLOCATION RATIOS:

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