

ELECTRIC RATE OF RETURN For Twelve Months Ended February 28, 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	120,652,132	70,466,990	50,185,142
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	120,652,132	70,274,378	50,377,754
E-APL		Electric Net Rate Base	1,605,607,244	1,023,724,116	581,883,128
		RATE OF RETURN	7.514%	6.865%	8.658%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended February 28, 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	2/28/2010	355,228 100.000%	233,393 65.702%	121,835 34.298%
3	E-OPS	Direct Distribution Operating Expense Percent		19,092,557 100.000%	12,680,871 66.418%	6,411,686 33.582%
	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%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			<b>Total</b>	<b>Electric</b>	<b>Gas North</b>	<b>Oregon Gas</b>
Input		Elec/Gas North/Oregon 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	51,945,284	35,419,000	12,684,856	3,841,428
		Accts 901 - 905 Utility 9 Only	3,516,695	2,172,122	1,344,573	XXXXXX
		Adjustments	0			
		<b>Total</b>	<b>106,543,925</b>	<b>83,579,350</b>	<b>17,146,261</b>	<b>5,818,314</b>
		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
		<b>Total</b>	<b>63,853,753</b>	<b>49,421,070</b>	<b>9,701,937</b>	<b>4,730,746</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>288.775%</b>	<b>77.746%</b>	<b>33.479%</b>
7		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.193%</b>	<b>19.437%</b>	<b>8.370%</b>
			<b>Total</b>	<b>Electric</b>	<b>Gas North</b>	<b>Oregon Gas</b>
Input		Gas North/Oregon 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)	1,344,573	0	1,344,573	XXXXXX
		<b>Total</b>	<b>22,964,575</b>	<b>0</b>	<b>17,146,261</b>	<b>5,818,314</b>
		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
		<b>Total</b>	<b>14,432,683</b>	<b>0</b>	<b>9,701,937</b>	<b>4,730,746</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>279.528%</b>	<b>120.472%</b>
8		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>69.882%</b>	<b>30.118%</b>

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 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 4-Factor	1/1/2010	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		696,492,192	425,607,191	270,885,001	
		Percent		100.000%	61.107%	38.893%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		76,143,696	48,721,584	27,422,112	
		Percent		100.000%	63.986%	36.014%	
12	E-PLT	Net Electric Plant		1,836,911,856	1,163,249,981	673,661,875	
		Percent		100.000%	63.326%	36.674%	
13	E-PLT	Net Electric General Plant		97,746,368	61,169,803	36,576,565	
		Percent		100.000%	62.580%	37.420%	
14	E-SCM	Net Allocated Schedule M's		-125,318,305	-79,991,541	-45,326,764	
		Percent		100.000%	63.831%	36.169%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 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 February 28, 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	304,492,524	0	304,492,524	205,615,039	0	205,615,039	98,877,485	0	98,877,485
99	442200	Commercial - Firm & Int.	270,107,935	0	270,107,935	189,532,553	0	189,532,553	80,575,382	0	80,575,382
1	442300	Industrial	108,240,549	0	108,240,549	45,800,517	0	45,800,517	62,440,032	0	62,440,032
99	444000	Public Street & Highway Lighting	6,658,320	0	6,658,320	4,523,504	0	4,523,504	2,134,816	0	2,134,816
99	499XXX	Unbilled Revenue	7,192,445	0	7,192,445	4,389,631	0	4,389,631	2,802,814	0	2,802,814
99	448000	Interdepartmental Revenue	1,062,065	0	1,062,065	859,082	0	859,082	202,983	0	202,983
TOTAL SALES TO ULTIMATE CUSTOMERS			697,753,838	0	697,753,838	450,720,326	0	450,720,326	247,033,512	0	247,033,512
1	447XXX	Sales for Resale	0	196,108,747	196,108,747	0	127,215,744	127,215,744	0	68,893,003	68,893,003
TOTAL SALES OF ELECTRICITY			697,753,838	196,108,747	893,862,585	450,720,326	127,215,744	577,936,070	247,033,512	68,893,003	315,926,515
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	659,865	0	659,865	412,181	0	412,181	247,684	0	247,684
1	453000	Sales of Water & Water Power	0	391,090	391,090	0	253,700	253,700	0	137,390	137,390
1	454000	Rent from Electric Property	2,661,255	73,771	2,735,026	1,788,835	47,855	1,836,690	872,420	25,916	898,336
1	456XXX	Other Electric Revenues	249,845	49,779,625	50,029,470	206,729	32,292,043	32,498,772	43,116	17,487,582	17,530,698
TOTAL OTHER OPERATING REVENUE			3,570,965	50,244,486	53,815,451	2,407,745	32,593,598	35,001,343	1,163,220	17,650,888	18,814,108
TOTAL ELECTRIC REVENUE			701,324,803	246,353,233	947,678,036	453,128,071	159,809,342	612,937,413	248,196,732	86,543,891	334,740,623
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	521,704	521,704	0	338,429	338,429	0	183,275	183,275
1	501000	Fuel	0	22,262,697	22,262,697	0	14,441,812	14,441,812	0	7,820,885	7,820,885
1	502000	Steam Expense	0	2,716,096	2,716,096	0	1,761,931	1,761,931	0	954,165	954,165
1	505000	Electric Expense	0	650,988	650,988	0	422,296	422,296	0	228,692	228,692
1	506000	Miscellaneous Steam Power Generation Expense	215,279	2,652,253	2,867,532	0	1,720,517	1,720,517	215,279	931,736	1,147,015
1	507000	Rent	0	30,768	30,768	0	19,959	19,959	0	10,809	10,809
MAINTENANCE											
1	510000	Supervision & Engineering	0	467,889	467,889	0	303,520	303,520	0	164,369	164,369
1	511000	Structures	0	518,040	518,040	0	336,053	336,053	0	181,987	181,987
1	512000	Boiler Plant	0	5,808,841	5,808,841	0	3,768,195	3,768,195	0	2,040,646	2,040,646
1	513000	Electric Plant	0	2,651,678	2,651,678	0	1,720,144	1,720,144	0	931,534	931,534
1	514000	Miscellaneous Steam Plant	0	764,266	764,266	0	495,779	495,779	0	268,487	268,487
TOTAL STEAM POWER GENERATION EXP			215,279	39,045,220	39,260,499	0	25,328,635	25,328,635	215,279	13,716,585	13,931,864

ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 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	2,375,859	2,375,859	0	1,541,220	1,541,220	0	834,639	834,639
1	536000	Water for Power	0	819,912	819,912	0	531,877	531,877	0	288,035	288,035
1	537000	Hydraulic Expense	3,405,610	1,155,576	4,561,186	1,894,106	749,622	2,643,728	1,511,504	405,954	1,917,458
1	538000	Electric Expense	0	5,731,989	5,731,989	0	3,718,341	3,718,341	0	2,013,648	2,013,648
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	603,002	603,002	0	391,167	391,167	0	211,835	211,835
1	540000	Rent	458,743	867,879	1,326,622	468,580	562,993	1,031,573	-9,837	304,886	295,049
1	540100	MT Trust Funds Land Settlement Rents	4,792,536	0	4,792,536	2,887,689	0	2,887,689	1,904,847	0	1,904,847
MAINTENANCE											
1	541000	Supervision & Engineering	0	246,515	246,515	0	159,914	159,914	0	86,601	86,601
1	542000	Structures	0	372,231	372,231	0	241,466	241,466	0	130,765	130,765
1	543000	Reservoirs, Dams, & Waterways	0	685,898	685,898	0	444,942	444,942	0	240,956	240,956
1	544000	Electric Plant	0	1,952,555	1,952,555	0	1,266,622	1,266,622	0	685,933	685,933
1	545000	Miscellaneous Hydraulic Plant	0	1,834,267	1,834,267	0	1,189,889	1,189,889	0	644,378	644,378
TOTAL HYDRO POWER GENERATION EXP			8,656,889	16,645,683	25,302,572	5,250,375	10,798,053	16,048,428	3,406,514	5,847,630	9,254,144
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	841,958	841,958	0	546,178	546,178	0	295,780	295,780
1	547000	Fuel	0	76,769,363	76,769,363	0	49,800,286	49,800,286	0	26,969,077	26,969,077
1	548000	Generation Expense	0	2,422,357	2,422,357	0	1,571,383	1,571,383	0	850,974	850,974
1	549000	Miscellaneous Other Power Generation Expense	0	451,875	451,875	0	293,131	293,131	0	158,744	158,744
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	795,203	795,203	0	515,848	515,848	0	279,355	279,355
1	552000	Structures	0	1,850	1,850	0	1,200	1,200	0	650	650
1	553000	Generating & Electric Equipment	0	1,860,502	1,860,502	0	1,206,908	1,206,908	0	653,594	653,594
1	554000	Miscellaneous Other Power Generation Plant	0	95,267	95,267	0	61,800	61,800	0	33,467	33,467
TOTAL OTHER POWER GENERATION EXP			0	83,204,564	83,204,564	0	53,974,801	53,974,801	0	29,229,763	29,229,763
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,467,525	270,373,213	289,840,738	0	175,391,103	175,391,103	19,467,525	94,982,110	114,449,635
1	556000	System Control & Load Dispatching	0	533,639	533,639	0	346,172	346,172	0	187,467	187,467
E-557	557XXX	Other Expense	26,613,412	40,448,861	67,062,273	27,614,377	26,239,175	53,853,552	-1,000,965	14,209,686	13,208,721
TOTAL OTHER POWER SUPPLY EXPENSE			46,080,937	311,355,713	357,436,650	27,614,377	201,976,450	229,590,827	18,466,560	109,379,263	127,845,823
TOTAL POWER PRODUCTION O&M EXP			54,953,105	450,251,180	505,204,285	32,864,752	292,077,939	324,942,691	22,088,353	158,173,241	180,261,594

ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 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	2,133,195	2,362,214	158,213	1,383,804	1,542,017	70,806	749,391	820,197
1	561000	Load Dispatching	0	2,275,861	2,275,861	0	1,476,351	1,476,351	0	799,510	799,510
1	562000	Station Expense	0	169,360	169,360	0	109,864	109,864	0	59,496	59,496
1	563000	Overhead Line Expense	0	504,970	504,970	0	327,574	327,574	0	177,396	177,396
1	565000	Transmission of Electricity by Others	0	14,135,522	14,135,522	0	9,169,713	9,169,713	0	4,965,809	4,965,809
1	566000	Miscellaneous Transmission Expense	0	1,426,623	1,426,623	0	925,450	925,450	0	501,173	501,173
1	567000	Rent	0	169,663	169,663	0	110,060	110,060	0	59,603	59,603
MAINTENANCE											
1	568000	Supervision & Engineering	0	587,913	587,913	0	381,379	381,379	0	206,534	206,534
1	569000	Structures	449	329,639	330,088	0	213,837	213,837	449	115,802	116,251
1	570000	Station Equipment	0	1,183,395	1,183,395	0	767,668	767,668	0	415,727	415,727
1	571000	Overhead Lines	9,838	1,427,209	1,437,047	0	925,830	925,830	9,838	501,379	511,217
1	572000	Underground Lines	0	6,169	6,169	0	4,002	4,002	0	2,167	2,167
1	573000	Service Miscellaneous	0	11,668	11,668	0	7,569	7,569	0	4,099	4,099
TOTAL TRANSMISSION OPERATING EXP			239,306	24,361,187	24,600,493	158,213	15,803,101	15,961,314	81,093	8,558,086	8,639,179
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,175,330	27,175,330	0	17,628,637	17,628,637	0	9,546,693	9,546,693
1	403X40	Depreciation Expense--Transmission Plant	0	9,467,223	9,467,223	0	6,141,388	6,141,388	0	3,325,835	3,325,835
1	404X30	Amortization of Limited-Term Plant	2,785	92,583	95,368	2,785	60,059	62,844	0	32,524	32,524
1	404X20	Amortization of Hydro Licensing Costs	9,058	745,279	754,337	9,058	483,462	492,520	0	261,817	261,817
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	3,202	0	3,202	2,507	0	2,507	695	0	695
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	379	83,333	83,712	379	54,058	54,437	0	29,275	29,275
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	260,848	0	260,848	153,132	0	153,132	107,716	0	107,716
1	407382	Reg Debit Amt CDA Settlement	0	664,396	664,396	0	430,994	430,994	0	233,402	233,402
99	407382	Reg Debit Amt CDA Settlement	9,277	0	9,277	5,885	0	5,885	3,392	0	3,392
99	407482	Reg Credit Amt Lake CDA Settlement	-429,211	0	-429,211	-337,664	0	-337,664	-91,547	0	-91,547
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	-42,498	0	-42,498	0	0	0	-42,498	0	-42,498
99	407450/499	Amortization of BPA Residential Exchange Credit	-7,498,088	0	-7,498,088	-5,037,401	0	-5,037,401	-2,460,687	0	-2,460,687
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,452,854	13,452,854	0	8,726,867	8,726,867	0	4,725,987	4,725,987
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-6,057,296	51,680,998	45,623,702	-3,087,663	33,525,465	30,437,802	-2,969,633	18,155,533	15,185,900
TOTAL PRODUCTION & TRANS EXPENSE			49,135,115	526,293,365	575,428,480	29,935,302	341,406,505	371,341,807	19,199,813	184,886,860	204,086,673



<b>ELECTRIC OPERATING STATEMENT</b> For Twelve Months Ended February 28, 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	377,133	989,764	1,366,897	216,184	657,381	873,565	160,949	332,383	493,332
3	582000	Station Expense	608,100	3,163	611,263	385,715	2,101	387,816	222,385	1,062	223,447
3	583000	Overhead Line Expense	867,878	561,221	1,429,099	551,034	372,752	923,786	316,844	188,469	505,313
3	584000	Underground Line Expense	732,359	1,914	734,273	483,768	1,271	485,039	248,591	643	249,234
3	585000	Street Light & Signal System Operation Expense	231,534	0	231,534	48,646	0	48,646	182,888	0	182,888
3	586000	Meter Expense	1,685,643	0	1,685,643	1,520,728	0	1,520,728	164,915	0	164,915
3	587000	Customer Installations Expense	811,505	7,438	818,943	431,852	4,940	436,792	379,653	2,498	382,151
3	588000	Miscellaneous Distribution Expense	3,371,490	2,790,728	6,162,218	2,347,319	1,853,546	4,200,865	1,024,171	937,182	1,961,353
3	589000	Rent	118,928	264,483	383,411	118,601	175,664	294,265	327	88,819	89,146
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	524,357	828,554	1,352,911	336,164	550,309	886,473	188,193	278,245	466,438
3	591000	Structures	279,792	405	280,197	173,139	269	173,408	106,653	136	106,789
3	592000	Station Equipment	900,102	81,521	981,623	556,157	54,145	610,302	343,945	27,376	371,321
3	593000	Overhead Lines	5,726,483	200	5,726,683	3,408,968	133	3,409,101	2,317,515	67	2,317,582
3	594000	Underground Lines	1,018,368	0	1,018,368	734,882	0	734,882	283,486	0	283,486
3	595000	Line Transformers	765,082	275,262	1,040,344	601,044	182,824	783,868	164,038	92,438	256,476
3	596000	Street Light & Signal System Maintenance Exp	667,019	0	667,019	458,225	0	458,225	208,794	0	208,794
3	597000	Meters	153,078	0	153,078	118,187	0	118,187	34,891	0	34,891
3	598000	Miscellaneous Distribution Expense	253,706	26,220	279,926	190,258	17,415	207,673	63,448	8,805	72,253
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>19,092,557</b>	<b>5,830,873</b>	<b>24,923,430</b>	<b>12,680,871</b>	<b>3,872,750</b>	<b>16,553,621</b>	<b>6,411,686</b>	<b>1,958,123</b>	<b>8,369,809</b>
99	403X50	Depreciation Expense--Distribution Plant	26,915,920	0	26,915,920	17,084,646	0	17,084,646	9,831,274	0	9,831,274
E-OTX		Taxes Other Than FIT--Distribution	40,001,311	0	40,001,311	34,869,120	0	34,869,120	5,132,191	0	5,132,191
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>86,009,788</b>	<b>5,830,873</b>	<b>91,840,661</b>	<b>64,634,637</b>	<b>3,872,750</b>	<b>68,507,387</b>	<b>21,375,151</b>	<b>1,958,123</b>	<b>23,333,274</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	603,278	603,278	0	396,366	396,366	0	206,912	206,912
2	902000	Meter Reading Expenses	2,533,889	118,145	2,652,034	2,203,840	77,624	2,281,464	330,049	40,521	370,570
E-903	903XXX	Customer Records & Collection Expenses	1,914,411	6,393,831	8,308,242	1,364,608	4,189,423	5,554,031	549,803	2,204,408	2,754,211
2	904000	Uncollectible Accounts	0	2,900,159	2,900,159	0	1,905,462	1,905,462	0	994,697	994,697
2	905000	Misc Customer Accounts	0	243,506	243,506	0	159,988	159,988	0	83,518	83,518
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,448,300</b>	<b>10,258,919</b>	<b>14,707,219</b>	<b>3,568,448</b>	<b>6,728,863</b>	<b>10,297,311</b>	<b>879,852</b>	<b>3,530,056</b>	<b>4,409,908</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	26,110,783	544,449	26,655,232	19,654,270	357,714	20,011,984	6,456,513	186,735	6,643,248
2	909000	Advertising	64,784	71,092	135,876	48,530	46,709	95,239	16,254	24,383	40,637
2	910000	Misc Customer Service & Info Exp	0	165,518	165,518	0	108,749	108,749	0	56,769	56,769
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>26,175,567</b>	<b>781,059</b>	<b>26,956,626</b>	<b>19,702,800</b>	<b>513,172</b>	<b>20,215,972</b>	<b>6,472,767</b>	<b>267,887</b>	<b>6,740,654</b>

ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 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
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	432,545	432,545	0	284,191	284,191	0	148,354	148,354
2	913000	Advertising	0	110,090	110,090	0	72,331	72,331	0	37,759	37,759
2	916000	Miscellaneous Sales Expenses	230,740	55,231	285,971	215,601	36,288	251,889	15,139	18,943	34,082
<b>TOTAL SALES EXPENSES</b>			<b>230,740</b>	<b>597,866</b>	<b>828,606</b>	<b>215,601</b>	<b>392,810</b>	<b>608,411</b>	<b>15,139</b>	<b>205,056</b>	<b>220,195</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	197,719	22,991,990	23,189,709	95,087	14,918,583	15,013,670	102,632	8,073,407	8,176,039
4	921000	Office Supplies & Expenses	432	4,001,920	4,002,352	372	2,596,686	2,597,058	60	1,405,234	1,405,294
4	922000	Admin Exp Transferred--Credit	0	-51,502	-51,502	0	-33,418	-33,418	0	-18,084	-18,084
4	923000	Outside Services Employed	0	11,239,156	11,239,156	0	7,292,639	7,292,639	0	3,946,517	3,946,517
4	924000	Property Insurance Premium	0	1,272,715	1,272,715	0	825,814	825,814	0	446,901	446,901
4	925XXX	Injuries and Damages	2,451	3,312,313	3,314,764	2,451	2,149,227	2,151,678	0	1,163,086	1,163,086
4	926XXX	Employee Pensions and Benefits	341,891	683,726	1,025,617	253,109	443,642	696,751	88,782	240,084	328,866
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,799,152	3,230,311	5,029,463	1,255,049	2,095,503	3,350,552	544,103	1,134,808	1,678,911
4	930000	Miscellaneous General Expenses	336,625	3,134,181	3,470,806	303,167	2,033,645	2,336,812	33,458	1,100,536	1,133,994
4	931000	Rents	68,341	278,516	346,857	55,879	180,718	236,597	12,462	97,798	110,260
4	935000	Maintenance of General Plant	652,724	7,133,479	7,786,203	197,218	4,628,629	4,825,847	455,506	2,504,850	2,960,356
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,405,662</b>	<b>57,226,805</b>	<b>60,632,467</b>	<b>2,162,332</b>	<b>37,131,668</b>	<b>39,294,000</b>	<b>1,243,330</b>	<b>20,095,137</b>	<b>21,338,467</b>
E-ADP		Depreciation Expense--General Plant	2,438,120	5,690,260	8,128,380	1,315,387	3,692,183	5,007,570	1,122,733	1,998,077	3,120,810
E-CAM		Amortization--Intangible Plant--Software	0	4,357,796	4,357,796	0	2,827,600	2,827,600	0	1,530,196	1,530,196
4		Amortization of Leasehold Imp (404X50)	0	7,438	7,438	0	4,826	4,826	0	2,612	2,612
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>5,843,782</b>	<b>67,282,299</b>	<b>73,126,081</b>	<b>3,477,719</b>	<b>43,656,277</b>	<b>47,133,996</b>	<b>2,366,063</b>	<b>23,626,022</b>	<b>25,992,085</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>171,843,292</b>	<b>611,044,381</b>	<b>782,887,673</b>	<b>121,534,507</b>	<b>396,570,377</b>	<b>518,104,884</b>	<b>50,308,785</b>	<b>214,474,004</b>	<b>264,782,789</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>164,790,363</b>				<b>94,832,529</b>	<b>69,957,834</b>	
E-FIT		FEDERAL INCOME TAX--Normal Accrual							15,764,999		
E-FIT		DEFERRED FEDERAL INCOME TAX							10,242,472		
E-FIT		AMORTIZED ITC - NOXON							14,128,733		
<b>ELECTRIC NET OPERATING INCOME</b>					<b>120,652,132</b>				<b>70,466,990</b>	<b>50,185,142</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.702%	34.298%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.418%	33.582%
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 February 28, 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	170,203,469	170,203,469	0	110,410,990	110,410,990	0	59,792,479	59,792,479
1	555312	Purchased Power -Lancaster	0	4,090,620	4,090,620	0	2,653,585	2,653,585	0	1,437,035	1,437,035
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,467,525	0	19,467,525	0	0	0	19,467,525	0	19,467,525
1	555550	Non-Monetary Exchange Power	0	-152,874	-152,874	0	-99,169	-99,169	0	-53,705	-53,705
1	555700	Bookout Purchases	0	95,558,700	95,558,700	0	61,988,929	61,988,929	0	33,569,771	33,569,771
1	555710	Intercompany Purchased Power	0	673,298	673,298	0	436,768	436,768	0	236,530	236,530
TOTAL ACCOUNT 555			19,467,525	270,373,213	289,840,738	0	175,391,103	175,391,103	19,467,525	94,982,110	114,449,635

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 February 28, 2010 Average of Monthly Averages Basis	Report ID: E-557-12A
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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	5,314,794	5,314,794	0	3,447,707	3,447,707	0	1,867,087	1,867,087
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	34,908,806	34,908,806	0	22,645,342	22,645,342	0	12,263,464	12,263,464
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	-1,267,946	0	-1,267,946	-1,020,225	0	-1,020,225	-247,721	0	-247,721
1	557170	Broker Fees - Power	0	134,569	134,569	0	87,295	87,295	0	47,274	47,274
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	30,582,318	0	30,582,318	30,582,318	0	30,582,318	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	-2,445,214	0	-2,445,214	-2,445,214	0	-2,445,214	0	0	0
99	557380	Idaho PCA Deferred	-16,706,248	0	-16,706,248	0	0	0	-16,706,248	0	-16,706,248
99	557390	Idaho PCA Amortization	15,631,800	0	15,631,800	0	0	0	15,631,800	0	15,631,800
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			26,613,412	40,448,861	67,062,273	27,614,377	26,239,175	53,853,552	-1,000,965	14,209,686	13,208,721

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 February 28, 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	1,914,411	5,911,844	7,826,255	1,364,608	3,884,200	5,248,808	549,803	2,027,644	2,577,447
12	903920	A/R Sold - Program Fees	0	469,699	469,699	0	297,442	297,442	0	172,257	172,257
12	903930	A/R Sold - Maturity Yield Fee	0	12,288	12,288	0	7,781	7,781	0	4,507	4,507
TOTAL ACCOUNT 903			1,914,411	6,393,831	8,308,242	1,364,608	4,189,423	5,554,031	549,803	2,204,408	2,754,211

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.702%	34.298%
E-ALL	12	Net Electric Plant	100.000%	63.326%	36.674%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended February 28, 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	2,375	544,449	546,824	2,375	357,714	360,089	0	186,735	186,735
99	908600	DSM Tariff Rider Expense Offset	24,243,912	0	24,243,912	19,005,621	0	19,005,621	5,238,291	0	5,238,291
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	619,155	0	619,155	294,684	0	294,684	324,471	0	324,471
99	908990	DSM Amortization	893,751	0	893,751	0	0	0	893,751	0	893,751
TOTAL ACCOUNT 908			26,110,783	544,449	26,655,232	19,654,270	357,714	20,011,984	6,456,513	186,735	6,643,248

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.702%	34.298%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended February 28, 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	947,678,036	612,937,413	334,740,623
E-OPS	Operating & Maintenance Expense	657,853,126	427,873,320	229,979,806
E-OPS	Book Depreciation & Amortization	71,580,382	46,635,577	24,944,805
E-OTX	Taxes Other than FIT	53,454,165	43,595,987	9,858,178
	Net Operating Income Before FIT	164,790,363	94,832,529	69,957,834
E-INT	Less: Interest Expense	55,186,046	35,983,903	19,202,143
E-SCM	Add: Schedule M Additions	91,233,560	60,428,856	30,804,704
E-SCM	Less: Schedule M Deductions	152,031,305	87,571,754	64,459,551
	Taxable Net Operating Income	48,806,572	31,705,728	17,100,844
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	17,082,300	11,097,005	5,985,295
1	Production Tax Credit	(1,317,301)	(854,533)	(462,768)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	15,764,999	10,242,472	5,522,527
E-DTE	Deferred FIT	28,381,967	14,128,733	14,253,234
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	44,138,231	24,365,539	19,772,692

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%

<b>ELECTRIC SCHEDULE M ITEMS</b> For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis	<b>Report ID:</b> 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	3,608,865	3,608,865	0	2,285,350	2,285,350	0	1,323,515	1,323,515
2	997002 Injuries and Damages	0	-101,208	-101,208	0	-66,496	-66,496	0	-34,712	-34,712
12	997003 Salvage	0	-3,354,706	-3,354,706	0	-2,124,401	-2,124,401	0	-1,230,305	-1,230,305
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	-255,089	-255,089	0	-165,517	-165,517	0	-89,572	-89,572
99	997007 Idaho PCA	-1,074,448	0	-1,074,448	0	0	0	-1,074,448	0	-1,074,448
99	997008 Idaho DSM Book Amortization	893,751	0	893,751	0	0	0	893,751	0	893,751
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	208,431	208,431	0	135,243	135,243	0	73,188	73,188
12	997016 Redemption Expense Amortization	0	1,381,924	1,381,924	0	875,117	875,117	0	506,807	506,807
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	2,417,124	0	2,417,124	2,727,456	0	2,727,456	-310,332	0	-310,332
4	997018 DSM Tariff Rider		-219	-219	0	-142	-142	0	-77	-77
1	997019 CSS Temporary Service Fees	276,052	0	276,052	50,490	0	50,490	225,562	0	225,562
4	997020 FAS87 Current Pension Accrual	0	1,256,178	1,256,178	0	815,084	815,084	0	441,094	441,094
99	997021 Wartsilla Generators Amortization	590,848	0	590,848	222,688	0	222,688	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	1,251,105	1,251,105	0	792,275	792,275	0	458,830	458,830
99	997033 BPA Residential Exchange	1,631,990	0	1,631,990	1,131,783	0	1,131,783	500,207	0	500,207
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	3,131,707	3,131,707	0	2,057,594	2,057,594	0	1,074,113	1,074,113
99	997064 Chicago Climate Exchange	-415,892	0	-415,892	0	0	0	-415,892	0	-415,892
99	997065 Amortization - Unbilled Revenue Add-Ins	-1,317,670	0	-1,317,670	-1,175,965	0	-1,175,965	-141,705	0	-141,705
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	29,464,930	47,535,909	77,000,839	18,443,619	30,838,155	49,281,774	11,021,311	16,697,754	27,719,065
	<b>TOTAL SCHEDULE M ADDITIONS</b>	<b>36,284,533</b>	<b>54,949,027</b>	<b>91,233,560</b>	<b>24,800,929</b>	<b>35,627,927</b>	<b>60,428,856</b>	<b>11,483,604</b>	<b>19,321,100</b>	<b>30,804,704</b>



ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended February 28, 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	2,673,511	2,673,511	0	1,734,307	1,734,307	0	939,204	939,204
99	997043	Washington Deferred Power Costs	-30,582,318	0	-30,582,318	-30,582,318	0	-30,582,318	0	0	0
1	997044	Non-Monetary Power Costs	0	152,874	152,874	0	99,169	99,169	0	53,705	53,705
1	997045	Section 199 Manufacturing Deduction	0	6,540,000	6,540,000	0	4,242,498	4,242,498	0	2,297,502	2,297,502
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)	-249,425	0	-249,425	0	0	0	-249,425	0	-249,425
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	149,322,311	149,322,311	0	95,545,374	95,545,374	0	53,776,937	53,776,937
99	997050	CS2 Levelized Return	42,498	0	42,498	0	0	0	42,498	0	42,498
99	997051	Wind Generation AFUDC - ID	88,059	0	88,059	0	0	0	88,059	0	88,059
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	223,524	0	223,524	198,786	0	198,786	24,738	0	24,738
99	997058	Colstrip Settlement	-215,279	0	-215,279	0	0	0	-215,279	0	-215,279
99	997059	Spokane River Relicensing PME	488,795	0	488,795	466,995	0	466,995	21,800	0	21,800
1	997061	CDA Lake Settlement - AN	0	9,916,666	9,916,666	0	6,432,941	6,432,941	0	3,483,725	3,483,725
99	997061	CDA Lake Settlement	-34,836	0	-34,836	31,831	0	31,831	-66,667	0	-66,667
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	9,354,286	9,354,286	0	6,068,125	6,068,125	0	3,286,161	3,286,161
99	997063	CDA Lake Settlement	760,633	0	760,633	589,458	0	589,458	171,175	0	171,175
1	997067	CDA IPA Fund	0	1,935,590	1,935,590	0	1,255,617	1,255,617	0	679,973	679,973
1	997068	Noxon	0	2,002	2,002	0	1,299	1,299	0	703	703
1	997069	Lancaster Deferral	1,225,526	0	1,225,526	1,225,526	0	1,225,526	0	0	0
TOTAL SCHEDULE M DEDUCTIONS			-28,236,027	180,267,332	152,031,305	-28,047,714	115,619,468	87,571,754	-188,313	64,647,864	64,459,551

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.702%	34.298%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.418%	33.582%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.107%	38.893%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.986%	36.014%
E-ALL	12	Net Electric Plant	100.000%	63.326%	36.674%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended February 28, 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	41,162,285	26,274,298	14,887,987
99	410100	Deferred Federal Income Tax Expense - Washington	-9,012,668	-9,012,668	0
99	410100	Deferred Federal Income Tax Expense - Idaho	766,326	0	766,326
		Sub-Total	32,915,943	17,261,630	15,654,313
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,549,260	-988,908	-560,352
99	411100	Deferred Federal Income Tax Expense - Washington	-2,143,989	-2,143,989	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-840,727	0	-840,727
		Sub-Total	-4,533,976	-3,132,897	-1,401,079
		Total Deferred Federal Income Tax Expense	<u>28,381,967</u>	<u>14,128,733</u>	<u>14,253,234</u>
E-ALL	14	Net Allocated Schedule M's	100.000%	63.831%	36.169%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
<b>Debt</b>				
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Weighted Cost		3.515%	3.300%
E-APL	Net Rate Base	1,605,607,244	1,023,724,116	581,883,128
	Interest Deduction for FIT Calculation	55,186,046	35,983,903	19,202,143
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 February 28, 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	22,788	22,788	0	14,783	14,783	0	8,005	8,005
1	408140	State Kwh Generation Tax	0	1,267,070	1,267,070	0	821,948	821,948	0	445,122	445,122
1	408150	R&P Property Tax--Production	0	9,124,763	9,124,763	0	5,919,234	5,919,234	0	3,205,529	3,205,529
1	408180	R&P Property Tax--Transmission	0	2,572,261	2,572,261	0	1,668,626	1,668,626	0	903,635	903,635
1	409100	State Income Tax--Montana & Oregon	0	465,972	465,972	0	302,276	302,276	0	163,696	163,696
TOTAL PRODUCTION & TRANSMISSION			0	13,452,854	13,452,854	0	8,726,867	8,726,867	0	4,725,987	4,725,987
DISTRIBUTION											
99	408110	State Excise Tax	16,983,137	0	16,983,137	16,983,137	0	16,983,137	0	0	0
99	408120	Municipal Occupation & License Tax	18,177,509	0	18,177,509	15,239,981	0	15,239,981	2,937,528	0	2,937,528
99	408160	Miscellaneous State or Local Tax--WA & ID	6,789	0	6,789	0	0	0	6,789	0	6,789
99	408170	R&P Property Tax--Distribution	4,310,021	0	4,310,021	2,646,002	0	2,646,002	1,664,019	0	1,664,019
99	409100	State Income Tax--Idaho	523,855	0	523,855	0	0	0	523,855	0	523,855
TOTAL DISTRIBUTION			40,001,311	0	40,001,311	34,869,120	0	34,869,120	5,132,191	0	5,132,191
TOTAL TAXES OTHER THAN FIT			40,001,311	13,452,854	53,454,165	34,869,120	8,726,867	43,595,987	5,132,191	4,725,987	9,858,178

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 February 28, 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	226,433	35,639,530	35,865,963	226,433	23,119,363	23,345,796	0	12,520,167	12,520,167
1	182324/81	CDA Settlement	0	34,048,391	34,048,391	0	22,087,191	22,087,191	0	11,961,200	11,961,200
1	303000	Misc Intangible Plant	153,179	2,111,891	2,265,070	153,179	1,369,984	1,523,163	0	741,907	741,907
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	15,473,975	15,473,975	0	10,040,443	10,040,443	0	5,433,532	5,433,532
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,266,600	7,266,600	0	4,715,006	4,715,006	0	2,551,594	2,551,594
TOTAL INTANGIBLE PLANT			379,612	94,693,586	95,073,198	379,612	61,431,392	61,811,004	0	33,262,194	33,262,194
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,196	2,231,196	0	1,447,377	1,447,377	0	783,819	783,819
1	311XXX	Structures & Improvements	0	124,916,855	124,916,855	0	81,033,564	81,033,564	0	43,883,291	43,883,291
1	312000	Boiler Plant	0	165,477,348	165,477,348	0	107,345,156	107,345,156	0	58,132,192	58,132,192
1	314000	Turbogenerator Units	0	48,140,266	48,140,266	0	31,228,591	31,228,591	0	16,911,675	16,911,675
1	315000	Accessory Electric Equipment	0	26,685,222	26,685,222	0	17,310,704	17,310,704	0	9,374,518	9,374,518
1	316000	Miscellaneous Power Plant Equipment	0	15,644,246	15,644,246	0	10,148,422	10,148,422	0	5,495,824	5,495,824
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	383,095,133	383,095,133	0	248,513,814	248,513,814	0	134,581,319	134,581,319
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,997,752	55,997,752	0	36,325,742	36,325,742	0	19,672,010	19,672,010
1	331XXX	Structures & Improvements	0	40,153,066	40,153,066	0	26,047,294	26,047,294	0	14,105,772	14,105,772
1	332XXX	Reservoirs, Dams, & Waterways	0	117,626,504	117,626,504	0	76,304,313	76,304,313	0	41,322,191	41,322,191
1	333000	Waterwheels, Turbines, & Generators	0	137,546,150	137,546,150	0	89,226,188	89,226,188	0	48,319,962	48,319,962
1	334000	Accessory Electric Equipment	0	32,136,925	32,136,925	0	20,847,223	20,847,223	0	11,289,702	11,289,702
1	335XXX	Miscellaneous Power Plant Equipment	0	7,199,478	7,199,478	0	4,670,301	4,670,301	0	2,529,177	2,529,177
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	392,659,438	392,659,438	0	254,718,178	254,718,178	0	137,941,260	137,941,260
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	15,671,561	15,671,561	0	10,166,142	10,166,142	0	5,505,419	5,505,419
1	342000	Fuel Holders, Producers, & Accessories	0	21,076,739	21,076,739	0	13,672,481	13,672,481	0	7,404,258	7,404,258
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	198,317,052	198,317,052	0	128,648,272	128,648,272	0	69,668,780	69,668,780
1	345000	Accessory Electric Equipment	0	15,942,445	15,942,445	0	10,341,864	10,341,864	0	5,600,581	5,600,581
1	346000	Miscellaneous Power Plant Equipment	0	1,381,205	1,381,205	0	895,988	895,988	0	485,217	485,217
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,143,337	275,143,337	0	178,485,484	178,485,484	0	96,657,853	96,657,853
TOTAL PRODUCTION PLANT			0	1,050,897,908	1,050,897,908	0	681,717,476	681,717,476	0	369,180,432	369,180,432

ELECTRIC UTILITY PLANT For Twelve Months Ended February 28, 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	16,000,107	16,000,107	0	10,379,269	10,379,269	0	5,620,838	5,620,838
1	352XXX	Structures & Improvements	0	15,910,386	15,910,386	0	10,321,067	10,321,067	0	5,589,319	5,589,319
1	353000	Station Equipment	0	175,564,197	175,564,197	0	113,888,495	113,888,495	0	61,675,702	61,675,702
1	354000	Towers & Fixtures	0	17,108,892	17,108,892	0	11,098,538	11,098,538	0	6,010,354	6,010,354
1	355000	Poles & Fixtures	0	129,850,243	129,850,243	0	84,233,853	84,233,853	0	45,616,390	45,616,390
1	356000	Overhead Conductors & Devices	0	104,833,196	104,833,196	0	68,005,294	68,005,294	0	36,827,902	36,827,902
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
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>466,074,827</b>	<b>466,074,827</b>	<b>0</b>	<b>302,342,740</b>	<b>302,342,740</b>	<b>0</b>	<b>163,732,087</b>	<b>163,732,087</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,268,461	0	4,268,461	3,305,109	0	3,305,109	963,352	0	963,352
99	360400	Land Easements	56,686	0	56,686	56,686	0	56,686	0	0	0
99	361000	Structures & Improvements	13,187,355	0	13,187,355	9,467,613	0	9,467,613	3,719,742	0	3,719,742
99	362000	Station Equipment	90,319,649	0	90,319,649	58,309,736	0	58,309,736	32,009,913	0	32,009,913
99	364000	Poles, Towers, & Fixtures	207,538,891	0	207,538,891	125,926,970	0	125,926,970	81,611,921	0	81,611,921
99	365000	Overhead Conductors & Devices	135,080,211	0	135,080,211	80,037,937	0	80,037,937	55,042,274	0	55,042,274
99	366000	Underground Conduit	73,360,018	0	73,360,018	45,237,242	0	45,237,242	28,122,776	0	28,122,776
99	367000	Underground Conductors & Devices	120,067,089	0	120,067,089	76,691,456	0	76,691,456	43,375,633	0	43,375,633
99	368000	Line Transformers	166,468,318	0	166,468,318	107,744,740	0	107,744,740	58,723,578	0	58,723,578
99	369XXX	Services	113,342,722	0	113,342,722	70,067,209	0	70,067,209	43,275,513	0	43,275,513
99	370000	Meters	44,780,224	0	44,780,224	16,221,976	0	16,221,976	28,558,248	0	28,558,248
99	373XXX	Street Light & Signal Systems	28,676,425	0	28,676,425	15,957,409	0	15,957,409	12,719,016	0	12,719,016
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>997,146,049</b>	<b>0</b>	<b>997,146,049</b>	<b>609,024,083</b>	<b>0</b>	<b>609,024,083</b>	<b>388,121,966</b>	<b>0</b>	<b>388,121,966</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	818,677	2,393,997	3,212,674	371,603	1,553,369	1,924,972	447,074	840,628	1,287,702
4	390XXX	Structures & Improvements	6,431,148	29,462,226	35,893,374	1,747,670	19,116,860	20,864,530	4,683,478	10,345,366	15,028,844
4	391XXX	Office Furniture & Equipment	0	23,252,034	23,252,034	0	15,087,315	15,087,315	0	8,164,719	8,164,719
4	392XXX	Transportation Equipment	7,579,121	5,114,057	12,693,178	5,198,554	3,318,307	8,516,861	2,380,567	1,795,750	4,176,317
4	393000	Stores Equipment	302,988	901,909	1,204,897	120,043	585,213	705,256	182,945	316,696	499,641
4	394000	Tools, Shop & Garage Equipment	1,762,112	3,730,082	5,492,194	1,321,730	2,420,301	3,742,031	440,382	1,309,781	1,750,163
4	395000	Laboratory Equipment	374,050	1,591,291	1,965,341	230,136	1,032,525	1,262,661	143,914	558,766	702,680
4	396XXX	Power Operated Equipment	18,237,601	6,537,695	24,775,296	11,774,141	4,242,049	16,016,190	6,463,460	2,295,646	8,759,106
4	397XXX	Communications Equipment	11,093,032	41,978,937	53,071,969	5,899,921	27,238,453	33,138,374	5,193,111	14,740,484	19,933,595
4	398000	Miscellaneous Equipment	6,563	361,383	367,946	1,829	234,487	236,316	4,734	126,896	131,630
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL GENERAL PLANT</b>	<b>46,605,292</b>	<b>115,323,611</b>	<b>161,928,903</b>	<b>26,665,627</b>	<b>74,828,879</b>	<b>101,494,506</b>	<b>19,939,665</b>	<b>40,494,732</b>	<b>60,434,397</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,044,130,953</b>	<b>1,726,989,932</b>	<b>2,771,120,885</b>	<b>636,069,322</b>	<b>1,120,320,487</b>	<b>1,756,389,809</b>	<b>408,061,631</b>	<b>606,669,445</b>	<b>1,014,731,076</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		<b>GROSS ELECTRIC PLANT</b>	<b>1,044,130,953</b>	<b>1,726,989,932</b>	<b>2,771,120,885</b>	<b>636,069,322</b>	<b>1,120,320,487</b>	<b>1,756,389,809</b>	<b>408,061,631</b>	<b>606,669,445</b>	<b>1,014,731,076</b>

ELECTRIC UTILITY PLANT For Twelve Months Ended February 28, 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	249,971,910	249,971,910	0	162,156,778	162,156,778	0	87,815,132	87,815,132
1	108000	Hydro Production Plant	0	95,722,902	95,722,902	0	62,095,447	62,095,447	0	33,627,455	33,627,455
1	108X03	Other Production Plant	0	52,167,435	52,167,435	0	33,841,015	33,841,015	0	18,326,420	18,326,420
1	108X04	Transmission Plant	0	156,363,923	156,363,923	0	101,433,277	101,433,277	0	54,930,646	54,930,646
E-ADP	108X05	Distribution Plant	300,653,857	0	300,653,857	183,416,892	0	183,416,892	117,236,965	0	117,236,965
E-ADP	108X06	General Plant - Non-Transportation	15,118,272	42,660,036	57,778,308	8,347,232	27,680,391	36,027,623	6,771,040	14,979,645	21,750,685
E-ADP	108X07	General Plant - Transportation	3,823,964	2,580,263	6,404,227	2,622,851	1,674,229	4,297,080	1,201,113	906,034	2,107,147
TOTAL ACCUMULATED DEPRECIATION			319,596,093	599,466,469	919,062,562	194,386,975	388,881,137	583,268,112	125,209,118	210,585,332	335,794,450
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	15,817	3,983,603	3,999,420	15,817	2,584,163	2,599,980	0	1,399,440	1,399,440
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	81,497	81,497	0	52,880	52,880	0	28,617	28,617
E-CAM	111X08	Intangible Plant-Computer Software	0	10,954,440	10,954,440	0	7,107,898	7,107,898	0	3,846,542	3,846,542
TOTAL ACCUMULATED AMORTIZATION			126,495	15,019,972	15,146,467	126,495	9,745,221	9,871,716	0	5,274,751	5,274,751
NET ELECTRIC UTILITY PLANT			724,408,365	1,112,503,491	1,836,911,856	441,555,852	721,694,129	1,163,249,981	282,852,513	390,809,362	673,661,875

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 February 28, 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	724,408,365	1,112,503,491	1,836,911,856	441,555,852	721,694,129	1,163,249,981	282,852,513	390,809,362	673,661,875
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	8,814,801	0	8,814,801	5,586,983	0	5,586,983	3,227,818	0	3,227,818
4	Deferred Gain on Sale of General Office (190850)	0	160,152	160,152	0	103,916	103,916	0	56,236	56,236
12	Deferred F.I.T. - Plant In Service (282900)	0	-244,102,501	-244,102,501	0	-154,580,350	-154,580,350	0	-89,522,151	-89,522,151
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,765,377	-9,765,377	0	-6,336,363	-6,336,363	0	-3,429,014	-3,429,014
99	ADFIT - Boulder Park Idaho Write Off (190040)	640,134	0	640,134	0	0	0	640,134	0	640,134
99	Spokane River Relicensing (283322)	-131,408	0	-131,408	-117,753	0	-117,753	-13,655	0	-13,655
99	Spokane River PM&Es (283323)	-28,921	0	-28,921	-27,968	0	-27,968	-953	0	-953
1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,681,776	-1,681,776	0	-1,090,968	-1,090,968	0	-590,808	-590,808
99	ADFIT - Lake CDA CDR Fund (283324)	-17,297	0	-17,297	-17,297	0	-17,297	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,630,868	0	-2,630,868	-1,736,673	0	-1,736,673	-894,195	0	-894,195
1	CDA Lake Settlement (283382)	0	-10,490,724	-10,490,724	0	-6,805,333	-6,805,333	0	-3,685,391	-3,685,391
99	CDA Lake Settlement (283382)	-384,660	0	-384,660	-309,593	0	-309,593	-75,067	0	-75,067
12	Electric portion of Bond Redemptions (283850)	0	-2,817,260	-2,817,260	0	-1,784,058	-1,784,058	0	-1,033,202	-1,033,202
1	Colstrip PCB (283200)	0	-599,068	-599,068	0	-388,615	-388,615	0	-210,453	-210,453
	TOTAL ACCUM DEFERRED INCOME TAX	6,261,781	-269,296,554	-263,034,773	3,377,699	-170,881,771	-167,504,072	2,884,082	-98,414,783	-95,530,701
	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)	5,553,272	0	5,553,272	3,985,927	0	3,985,927	1,567,345	0	1,567,345
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)	771,044	0	771,044	0	0	0	771,044	0	771,044
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	508,591	0	508,591	0	0	0	508,591	0	508,591
99	Invest in Exchange Power (124900, 124930)	24,499,915	0	24,499,915	24,499,915	0	24,499,915	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)	-2,245,062	0	-2,245,062	-719,503	0	-719,503	-1,525,559	0	-1,525,559
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)	375,494	0	375,494	336,472	0	336,472	39,022	0	39,022
99	Spokane River PM&Es (182323)	115,708	0	115,708	111,534	0	111,534	4,174	0	4,174
99	CDA CDR Fund (182324)	49,420	0	49,420	49,420	0	49,420	0	0	0
99	CDA Lake Settlement (182382)	884,550	0	884,550	884,550	0	884,550	0	0	0
99	CDA Lake Settlement (186382)	214,476	0	214,476	0	0	0	214,476	0	214,476
99	Montana Riverbed Settlement (186360)	7,516,765	0	7,516,765	4,961,920	0	4,961,920	2,554,845	0	2,554,845
99	Nez Perce Settlement - Idaho (186800)	322,952	0	322,952	0	0	0	322,952	0	322,952
4	Gain on Sale of General Office Bldg (253850)	0	-457,548	-457,548	0	-296,885	-296,885	0	-160,663	-160,663
	TOTAL OTHER ADJUSTMENTS	32,187,709	-457,548	31,730,161	28,275,092	-296,885	27,978,207	3,912,617	-160,663	3,751,954
	OTHER ADJUSTMENTS:	762,857,855	842,749,389	1,605,607,244	473,208,643	550,515,473	1,023,724,116	289,649,212	292,233,916	581,883,128

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%	63.326%	36.674%
E-ALL	13	Net Electric General Plant	100.000%	62.580%	37.420%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended February 28, 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
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	4,118,108	2,972,986	800,437
8			Utility 8	18,540	0	12,956
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,146,351	2,980,646	815,436
7	404X32	PC Software	Utility 7	1,514,862	1,093,624	294,444
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,600,635	1,093,624	354,384
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,757,289	4,081,708	1,171,823

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 February 28, 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	6,280,418	4,534,022	1,220,725	525,671
8	Utility 8	133,186	0	93,073	40,113
9	Utility 9	693,209	547,254	145,955	0
9	Utility 9 - Washington	105,488	83,278	22,210	0
9	Utility 9 - Idaho	405,643	320,235	85,408	0
	Total	<u>7,617,944</u>	<u>5,484,789</u>	<u>1,567,371</u>	<u>565,784</u>
7	403X70 Utility 7	1,995	1,440	388	167
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,359</u>	<u>12,780</u>	<u>3,412</u>	<u>167</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 February 28, 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
<b>389XXX Land &amp; Land Rights</b>														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	457,205	0	0	0	0	457,205	0	0	457,205	0	0	0
99		Utility 2	478,595	0	0	0	0	0	0	0	0	478,595	0	478,595
7		Utility 7	2,996,451	0	0	2,163,228	2,163,228	0	0	582,420	582,420	0	250,803	250,803
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
		<b>TOTAL ACCOUNT</b>	<b>5,228,336</b>	<b>371,603</b>	<b>447,074</b>	<b>2,393,997</b>	<b>3,212,674</b>	<b>556,313</b>	<b>92,058</b>	<b>637,893</b>	<b>1,286,264</b>	<b>478,595</b>	<b>250,803</b>	<b>729,398</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	2,525,520	467,818	1,228,925	828,777	2,525,520	0	0	0	0	0	0	0
99		Utility 1	903,038	0	0	0	0	903,038	0	0	903,038	0	0	0
99		Utility 2	3,446,448	0	0	0	0	0	0	0	0	3,446,448	0	3,446,448
7		Utility 7	35,383,270	0	0	25,544,244	25,544,244	0	0	6,877,446	6,877,446	0	2,961,580	2,961,580
9		Utility 9 - Wa	1,621,194	1,279,852	0	0	1,279,852	341,342	0	0	341,342	0	0	0
9		Utility 9 - Idaho	4,375,899	0	3,454,553	0	3,454,553	0	921,346	0	921,346	0	0	0
9		Utility 9 - Allocated	3,913,111	0	0	3,089,205	3,089,205	0	0	823,906	823,906	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,168,480</b>	<b>1,747,670</b>	<b>4,683,478</b>	<b>29,462,226</b>	<b>35,893,374</b>	<b>1,244,380</b>	<b>921,346</b>	<b>7,701,352</b>	<b>9,867,078</b>	<b>3,446,448</b>	<b>2,961,580</b>	<b>6,408,028</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	958,654	0	0	958,654	958,654	0	0	0	0	0	0	0
7		Utility 7	30,880,252	0	0	22,293,380	22,293,380	0	0	6,002,195	6,002,195	0	2,584,677	2,584,677
8		Utility 8	381,288	0	0	0	0	0	0	266,452	266,452	0	114,836	114,836
		<b>TOTAL ACCOUNT</b>	<b>32,220,194</b>	<b>0</b>	<b>0</b>	<b>23,252,034</b>	<b>23,252,034</b>	<b>0</b>	<b>0</b>	<b>6,268,647</b>	<b>6,268,647</b>	<b>0</b>	<b>2,699,513</b>	<b>2,699,513</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	10,827,851	4,514,759	1,951,100	4,361,992	10,827,851	0	0	0	0	0	0	0
99		Utility 1	4,439,339	0	0	0	0	2,807,534	945,353	686,452	4,439,339	0	0	0
99		Utility 2	1,964,314	0	0	0	0	0	0	0	0	1,964,314	0	1,964,314
7		Utility 7	213,292	0	0	153,982	153,982	0	0	41,458	41,458	0	17,853	17,853
9		Utility 9 - Wa	866,166	683,795	0	0	683,795	182,371	0	0	182,371	0	0	0
9		Utility 9 - Idaho	544,008	0	429,467	0	429,467	0	114,541	0	114,541	0	0	0
9		Utility 9 - Allocated	757,595	0	0	598,083	598,083	0	0	159,512	159,512	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,612,565</b>	<b>5,198,554</b>	<b>2,380,567</b>	<b>5,114,057</b>	<b>12,693,178</b>	<b>2,989,905</b>	<b>1,059,894</b>	<b>887,422</b>	<b>4,937,221</b>	<b>1,964,314</b>	<b>17,853</b>	<b>1,982,167</b>

COMMON GENERAL PLANT  
 For Twelve Months Ended February 28, 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
<b>393000 Stores Equipment</b>														
99		Utility 0	346,224	10,739	14,745	320,740	346,224	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	138,456	109,304	0	0	109,304	29,152	0	0	29,152	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	736,169	0	0	581,169	581,169	0	0	155,000	155,000	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,575,407</b>	<b>120,043</b>	<b>182,945</b>	<b>901,909</b>	<b>1,204,897</b>	<b>113,423</b>	<b>44,860</b>	<b>155,000</b>	<b>313,283</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>														
99		Utility 0	3,445,296	1,287,102	432,867	1,725,327	3,445,296	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	962,664	0	0	0	0	0	0	0	0	962,664	0	962,664
7		Utility 7	2,445,636	0	0	1,765,578	1,765,578	0	0	475,358	475,358	0	204,700	204,700
8		Utility 8	945,025	0	0	0	0	0	0	660,402	660,402	0	284,623	284,623
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	302,967	0	0	239,177	239,177	0	0	63,790	63,790	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,024,564</b>	<b>1,321,730</b>	<b>440,382</b>	<b>3,730,082</b>	<b>5,492,194</b>	<b>998,419</b>	<b>456,706</b>	<b>1,625,258</b>	<b>3,080,383</b>	<b>962,664</b>	<b>489,323</b>	<b>1,451,987</b>
<b>395000 Laboratory Equipment</b>														
99		Utility 0	1,462,435	214,701	138,987	1,108,747	1,462,435	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	351,427	0	0	253,706	253,706	0	0	68,307	68,307	0	29,414	29,414
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
		<b>TOTAL ACCOUNT</b>	<b>2,730,705</b>	<b>230,136</b>	<b>143,914</b>	<b>1,591,291</b>	<b>1,965,341</b>	<b>107,912</b>	<b>35,165</b>	<b>316,599</b>	<b>459,676</b>	<b>273,708</b>	<b>31,980</b>	<b>305,688</b>
<b>396XXX Power Operated Equipment</b>														
99		Utility 0	22,939,378	11,209,685	6,072,430	5,657,263	22,939,378	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	714,999	564,456	0	0	564,456	150,543	0	0	150,543	0	0	0
9		Utility 9 - Idaho	495,320	0	391,030	0	391,030	0	104,290	0	104,290	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,075,723</b>	<b>11,774,141</b>	<b>6,463,460</b>	<b>6,537,695</b>	<b>24,775,296</b>	<b>2,738,926</b>	<b>867,322</b>	<b>603,972</b>	<b>4,210,220</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT For Twelve Months Ended February 28, 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	38,205,460	5,540,563	2,039,760	30,625,137	38,205,460	0	0	0	0	0	0	0
99		Utility 1	654,446	0	0	0	0	372,310	282,136	0	654,446	0	0	0
99		Utility 2	514,512	0	0	0	0	0	0	0	0	514,512	0	514,512
7		Utility 7	7,730,466	0	0	5,580,855	5,580,855	0	0	1,502,571	1,502,571	0	647,040	647,040
8		Utility 8	927,319	0	0	0	0	0	0	648,029	648,029	0	279,290	279,290
9		Utility 9 - Wa	455,201	359,358	0	0	359,358	95,843	0	0	95,843	0	0	0
9		Utility 9 - Idaho	3,994,365	0	3,153,351	0	3,153,351	0	841,014	0	841,014	0	0	0
9		Utility 9 - Allocated	7,312,616	0	0	5,772,945	5,772,945	0	0	1,539,671	1,539,671	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>59,794,385</b>	<b>5,899,921</b>	<b>5,193,111</b>	<b>41,978,937</b>	<b>53,071,969</b>	<b>468,153</b>	<b>1,123,150</b>	<b>3,690,271</b>	<b>5,281,574</b>	<b>514,512</b>	<b>926,330</b>	<b>1,440,842</b>
	398000	Miscellaneous Equipment												
99		Utility 0	5,372	0	2,299	3,073	5,372	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
		<b>TOTAL ACCOUNT</b>	<b>506,374</b>	<b>1,829</b>	<b>4,734</b>	<b>361,383</b>	<b>367,946</b>	<b>488</b>	<b>649</b>	<b>96,454</b>	<b>97,591</b>	<b>0</b>	<b>40,837</b>	<b>40,837</b>
		<b>TOTAL GENERAL PLANT</b>	<b>212,936,733</b>	<b>26,665,627</b>	<b>19,939,665</b>	<b>115,323,611</b>	<b>161,928,903</b>	<b>9,217,919</b>	<b>4,601,150</b>	<b>21,982,868</b>	<b>35,801,937</b>	<b>7,741,302</b>	<b>7,464,592</b>	<b>15,205,894</b>

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,057,679	39,057,679	0	0
99	108X06	Utility 1	3,886,057	0	3,886,057	0
99	108X06	Utility 2	1,895,805	0	0	1,895,805
7	108X06	Utility 7	9,911,292	7,155,259	1,926,458	829,575
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	816,406	0	570,521	245,885
9	108X06	Utility 9	14,649,908	11,565,370	3,084,538	0
Total			70,217,147	57,778,308	9,467,574	2,971,265

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,818,616	5,818,616	0	0
99	108X07	Utility 1	694,169	0	694,169	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	883,583	0	0	883,583
7	108X07	Utility 7	29,084	20,997	5,653	2,434
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	715,199	564,614	150,585	0
9	108X07	Utility 9	0	0	0	0
Total			8,140,651	6,404,227	850,407	886,017

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		Report ID: E-ADP-12A		***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
For Twelve Months Ended February 28, 2010				SYSTEM			WASHINGTON			IDAHO		
Average of Monthly Averages Basis				Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Ref/Basis	Account	Description										
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	997,146,049	0	997,146,049	609,024,083	0	609,024,083	388,121,966	0	388,121,966	
E-PLT	360200	Less Land and Land Rights	4,268,461	0	4,268,461	3,305,109	0	3,305,109	963,352	0	963,352	
		Depreciable Distribution Plant	992,877,588	0	992,877,588	605,718,974	0	605,718,974	387,158,614	0	387,158,614	
		Percentage		0.000%	100.000%		61.006%			38.994%		
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	300,653,857	183,416,892			117,236,965			
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	300,653,857	0	300,653,857	183,416,892	0	183,416,892	117,236,965	0	117,236,965	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	46,605,292	115,323,611	161,928,903	26,665,627	74,828,879	101,494,506	19,939,665	40,494,732	60,434,397	
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,393,997	3,212,674	371,603	1,553,369	1,924,972	447,074	840,628	1,287,702	
E-PLT	392XXX	Less: General Transportation Plant	7,579,121	5,114,057	12,693,178	5,198,554	3,318,307	8,516,861	2,380,567	1,795,750	4,176,317	
		Depreciable Non Transport General Plant	38,207,494	107,815,557	146,023,051	21,095,470	69,957,203	91,052,673	17,112,024	37,858,354	54,970,378	
		Percentage		73.834%	100.000%		14.447%			11.719%		
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		42,660,036	57,778,308	8,347,232			6,771,040			
	403X60	Common Depreciation Expense (C-DEP)		3,751,709	5,081,276	734,092			595,475			
	403X60	Washington Depreciation Expense (C-DEP)			83,278	83,278			0			
	403X60	Idaho Depreciation Expense (C-DEP)			320,235	0			320,235			
	403X60	Depreciation Expense		1,890,273	2,527,306	456,165			180,869			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,118,272	42,660,036	57,778,308	8,347,232	27,680,391	36,027,623	6,771,040	14,979,645	21,750,685	
4	403X60	Depreciation Expense (C-DEP)	1,329,567	3,751,709	5,081,276	734,092	2,434,334	3,168,426	595,475	1,317,375	1,912,850	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	403,513	0	403,513	83,278	0	83,278	320,235	0	320,235	
4	403X60	Depreciation Expense	637,034	1,890,273	2,527,307	456,165	1,226,523	1,682,688	180,869	663,750	844,619	
		Total Depreciation Expense	2,370,114	5,641,982	8,012,096	1,273,535	3,660,857	4,934,392	1,096,579	1,981,125	3,077,704	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	7,579,121	5,114,057	12,693,178	5,198,554	3,318,307	8,516,861	2,380,567	1,795,750	4,176,317	
		Percentage		40.290%	100.000%		40.955%		18.755%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,580,263	6,404,227	2,622,851			1,201,113			
	403X70	Depreciation Expense (C-DEP)		5,149	12,780	5,234			2,397			
	403X70	Depreciation Expense		43,129	103,504	36,618			23,757			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,823,964	2,580,263	6,404,227	2,622,851	1,674,229	4,297,080	1,201,113	906,034	2,107,147	
4	403X70	Depreciation Expense (C-DEP)	7,631	5,149	12,780	5,234	3,341	8,575	2,397	1,808	4,205	
4	403X70	Depreciation Expense	60,375	43,129	103,504	36,618	27,985	64,603	23,757	15,144	38,901	
		Total Depreciation Expense	68,006	48,278	116,284	41,852	31,326	73,178	26,154	16,952	43,106	
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 February 28, 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	679,512	0	0	679,512	679,512	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	20,492,933	0	0	14,794,463	14,794,463	0	0	3,983,211	3,983,211	0	1,715,258	1,715,258
8		Utility 8	92,703	0	0	0	0	0	0	64,783	64,783	0	27,920	27,920
		TOTAL ACCOUNT	21,311,588	0	0	15,473,975	15,473,975	0	0	4,047,994	4,047,994	46,440	1,743,178	1,789,618
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	810,800	0	0	810,800	810,800	0	0	0	0	0	0	0
99		Utility 1	10,787	0	0	0	0	0	0	10,787	10,787	0	0	0
7		Utility 7	8,942,418	0	0	6,455,800	6,455,800	0	0	1,738,138	1,738,138	0	748,480	748,480
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,361,685	0	0	7,266,600	7,266,600	0	0	2,166,596	2,166,596	0	928,489	928,489
		TOTAL	32,285,230	0	0	22,893,774	22,893,774	249,449	168,450	6,255,449	6,673,348	46,440	2,671,667	2,718,107

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 February 28, 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	760,990	760,990	0	0
99		Utility 1	5,448	0	5,448	0
99		Utility 2 - Oregon	20,513	0	0	20,513
7		Utility 7	14,102,480	10,181,003	2,741,099	1,180,378
8		Utility 8	489,474	0	342,054	147,420
9		Utility 9	15,767	12,447	3,320	0
		<b>Total</b>	<b>15,394,672</b>	<b>10,954,440</b>	<b>3,091,921</b>	<b>1,348,311</b>
		Accum Amort--Leasehold Improvements (111X50/60)				
7		Utility 7	98,816	71,338	19,207	8,271
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>111,685</b>	<b>81,497</b>	<b>21,917</b>	<b>8,271</b>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: E-CAM-12A
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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	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	15,473,975	15,473,975	0	10,040,443	10,040,443	0	5,433,532	5,433,532
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,266,600	7,266,600	0	4,715,006	4,715,006	0	2,551,594	2,551,594
Total Intangible Plant - Software			0	22,893,774	22,893,774	0	14,854,854	14,854,854	0	8,038,920	8,038,920
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		10,954,440	10,954,440	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,357,796	4,357,796	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	10,954,440	10,954,440	0	7,107,898	7,107,898	0	3,846,542	3,846,542
4	404	Amortization Expense (404X30, X31, X32)	0	4,357,796	4,357,796	0	2,827,600	2,827,600	0	1,530,196	1,530,196
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 February 28, 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	-11,749,637	-8,482,415	-2,283,777	-983,445
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,625,134	-1,282,962	-342,172	0
		Total	<u>-13,374,771</u>	<u>-9,765,377</u>	<u>-2,625,949</u>	<u>-983,445</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%