

ELECTRIC RATE OF RETURN For Twelve Months Ended March 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	121,455,091	70,349,620	51,105,471
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	121,455,091	70,157,008	51,298,083
E-APL		Electric Net Rate Base	1,613,516,340	1,028,793,526	584,722,814
		RATE OF RETURN	7.527%	6.819%	8.773%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 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	3/31/2010	355,287 100.000%	233,404 65.694%	121,883 34.306%
3	E-OPS	Direct Distribution Operating Expense Percent		18,961,617 100.000%	12,718,568 67.075%	6,243,049 32.925%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4		Total Percentages		400.000%	259.545%	140.455%
		Percent		100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	51,945,284	35,419,000	12,684,856	3,841,428
		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%
			Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)	1,344,573	0	1,344,573	XXXXXX
		Total	22,964,575	0	17,146,261	5,818,314
		Percentage	100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894	11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	1,518,928	0	361,664	1,157,264
		Direct 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 March 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
	1/1/2010	Elec/Gas North 4-Factor				
		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	700,008,734 100.000%	427,818,994 61.116%	272,189,740 38.884%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	76,470,931 100.000%	48,931,481 63.987%	27,539,450 36.013%	
12	E-PLT	Net Electric Plant Percent	1,847,104,792 100.000%	1,169,783,562 63.331%	677,321,230 36.669%	
13	E-PLT	Net Electric General Plant Percent	99,427,075 100.000%	62,239,696 62.598%	37,187,379 37.402%	
14	E-SCM	Net Allocated Schedule M Percent	-125,361,708 100.000%	-79,994,111 63.811%	-45,367,597 36.189%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 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 March 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	299,998,828	0	299,998,828	201,807,059	0	201,807,059	98,191,769	0	98,191,769
99	442200	Commercial - Firm & Int.	268,521,138	0	268,521,138	188,018,718	0	188,018,718	80,502,420	0	80,502,420
1	442300	Industrial	108,144,795	0	108,144,795	46,208,165	0	46,208,165	61,936,630	0	61,936,630
99	444000	Public Street & Highway Lighting	6,662,689	0	6,662,689	4,517,389	0	4,517,389	2,145,300	0	2,145,300
99	499XXX	Unbilled Revenue	4,599,036	0	4,599,036	2,600,813	0	2,600,813	1,998,223	0	1,998,223
99	448000	Interdepartmental Revenue	1,043,902	0	1,043,902	841,986	0	841,986	201,916	0	201,916
TOTAL SALES TO ULTIMATE CUSTOMERS			688,970,388	0	688,970,388	443,994,130	0	443,994,130	244,976,258	0	244,976,258
1	447XXX	Sales for Resale	0	198,386,128	198,386,128	0	128,693,081	128,693,081	0	69,693,047	69,693,047
TOTAL SALES OF ELECTRICITY			688,970,388	198,386,128	887,356,516	443,994,130	128,693,081	572,687,211	244,976,258	69,693,047	314,669,305
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	657,022	0	657,022	408,690	0	408,690	248,332	0	248,332
1	453000	Sales of Water & Water Power	0	396,016	396,016	0	256,896	256,896	0	139,120	139,120
1	454000	Rent from Electric Property	2,667,818	74,407	2,742,225	1,794,958	48,268	1,843,226	872,860	26,139	898,999
1	456XXX	Other Electric Revenues	253,045	53,923,603	54,176,648	205,906	34,980,241	35,186,147	47,139	18,943,362	18,990,501
TOTAL OTHER OPERATING REVENUE			3,577,885	54,394,026	57,971,911	2,409,554	35,285,405	37,694,959	1,168,331	19,108,621	20,276,952
TOTAL ELECTRIC REVENUE			692,548,273	252,780,154	945,328,427	446,403,684	163,978,486	610,382,170	246,144,589	88,801,668	334,946,257
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	530,440	530,440	0	344,096	344,096	0	186,344	186,344
1	501000	Fuel	0	22,393,245	22,393,245	0	14,526,498	14,526,498	0	7,866,747	7,866,747
1	502000	Steam Expense	0	2,786,331	2,786,331	0	1,807,493	1,807,493	0	978,838	978,838
1	505000	Electric Expense	0	658,828	658,828	0	427,382	427,382	0	231,446	231,446
1	506000	Miscellaneous Steam Power Generation Expense	246,034	2,646,745	2,892,779	0	1,716,943	1,716,943	246,034	929,802	1,175,836
1	507000	Rent	0	30,520	30,520	0	19,798	19,798	0	10,722	10,722
MAINTENANCE											
1	510000	Supervision & Engineering	0	472,829	472,829	0	306,724	306,724	0	166,105	166,105
1	511000	Structures	0	493,045	493,045	0	319,838	319,838	0	173,207	173,207
1	512000	Boiler Plant	0	5,767,791	5,767,791	0	3,741,566	3,741,566	0	2,026,225	2,026,225
1	513000	Electric Plant	0	2,524,701	2,524,701	0	1,637,774	1,637,774	0	886,927	886,927
1	514000	Miscellaneous Steam Plant	0	855,850	855,850	0	555,190	555,190	0	300,660	300,660
TOTAL STEAM POWER GENERATION EXP			246,034	39,160,325	39,406,359	0	25,403,302	25,403,302	246,034	13,757,023	14,003,057

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	2,443,611	2,443,611	0	1,585,170	1,585,170	0	858,441	858,441
1	536000	Water for Power	0	820,104	820,104	0	532,001	532,001	0	288,103	288,103
1	537000	Hydraulic Expense	3,645,482	1,129,848	4,775,330	2,090,563	732,932	2,823,495	1,554,919	396,916	1,951,835
1	538000	Electric Expense	0	5,747,395	5,747,395	0	3,728,335	3,728,335	0	2,019,060	2,019,060
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	593,323	593,323	0	384,889	384,889	0	208,434	208,434
1	540000	Rent	59,300	902,023	961,323	210,559	585,142	795,701	-151,259	316,881	165,622
1	540100	MT Trust Funds Land Settlement Rents	5,235,944	0	5,235,944	3,175,638	0	3,175,638	2,060,306	0	2,060,306
MAINTENANCE											
1	541000	Supervision & Engineering	0	256,705	256,705	0	166,525	166,525	0	90,180	90,180
1	542000	Structures	0	399,620	399,620	0	259,233	259,233	0	140,387	140,387
1	543000	Reservoirs, Dams, & Waterways	0	773,758	773,758	0	501,937	501,937	0	271,821	271,821
1	544000	Electric Plant	0	1,980,500	1,980,500	0	1,284,750	1,284,750	0	695,750	695,750
1	545000	Miscellaneous Hydraulic Plant	0	146,612	146,612	0	95,107	95,107	0	51,505	51,505
TOTAL HYDRO POWER GENERATION EXP			8,940,726	15,193,499	24,134,225	5,476,760	9,856,021	15,332,781	3,463,966	5,337,478	8,801,444
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	867,572	867,572	0	562,794	562,794	0	304,778	304,778
1	547000	Fuel	0	83,372,885	83,372,885	0	54,083,990	54,083,990	0	29,288,895	29,288,895
1	548000	Generation Expense	0	2,407,685	2,407,685	0	1,561,865	1,561,865	0	845,820	845,820
1	549000	Miscellaneous Other Power Generation Expense	0	450,100	450,100	0	291,980	291,980	0	158,120	158,120
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	818,595	818,595	0	531,023	531,023	0	287,572	287,572
1	552000	Structures	0	1,038	1,038	0	673	673	0	365	365
1	553000	Generating & Electric Equipment	0	1,829,567	1,829,567	0	1,186,840	1,186,840	0	642,727	642,727
1	554000	Miscellaneous Other Power Generation Plant	0	90,288	90,288	0	58,570	58,570	0	31,718	31,718
TOTAL OTHER POWER GENERATION EXP			0	89,803,919	89,803,919	0	58,255,802	58,255,802	0	31,548,117	31,548,117
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,038,110	266,550,452	285,588,562	0	172,911,278	172,911,278	19,038,110	93,639,174	112,677,284
1	556000	System Control & Load Dispatching	0	527,652	527,652	0	342,288	342,288	0	185,364	185,364
E-557	557XXX	Other Expense	20,359,924	43,756,672	64,116,596	23,186,520	28,384,953	51,571,473	-2,826,596	15,371,719	12,545,123
TOTAL OTHER POWER SUPPLY EXPENSE			39,398,034	310,834,776	350,232,810	23,186,520	201,638,519	224,825,039	16,211,514	109,196,257	125,407,771
TOTAL POWER PRODUCTION O&M EXP			48,584,794	454,992,519	503,577,313	28,663,280	295,153,644	323,816,924	19,921,514	159,838,875	179,760,389

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	2,153,367	2,382,386	158,213	1,396,889	1,555,102	70,806	756,478	827,284
1	561000	Load Dispatching	0	2,276,982	2,276,982	0	1,477,078	1,477,078	0	799,904	799,904
1	562000	Station Expense	0	194,923	194,923	0	126,447	126,447	0	68,476	68,476
1	563000	Overhead Line Expense	0	497,734	497,734	0	322,880	322,880	0	174,854	174,854
1	565000	Transmission of Electricity by Others	0	14,566,983	14,566,983	0	9,449,602	9,449,602	0	5,117,381	5,117,381
1	566000	Miscellaneous Transmission Expense	0	1,445,593	1,445,593	0	937,756	937,756	0	507,837	507,837
1	567000	Rent	0	101,828	101,828	0	66,056	66,056	0	35,772	35,772
MAINTENANCE											
1	568000	Supervision & Engineering	0	585,446	585,446	0	379,779	379,779	0	205,667	205,667
1	569000	Structures	449	321,100	321,549	0	208,298	208,298	449	112,802	113,251
1	570000	Station Equipment	0	986,239	986,239	0	639,773	639,773	0	346,466	346,466
1	571000	Overhead Lines	11,188	1,384,339	1,395,527	1,350	898,021	899,371	9,838	486,318	496,156
1	572000	Underground Lines	0	15,304	15,304	0	9,928	9,928	0	5,376	5,376
1	573000	Service Miscellaneous	0	13,147	13,147	0	8,528	8,528	0	4,619	4,619
TOTAL TRANSMISSION OPERATING EXP			240,656	24,542,985	24,783,641	159,563	15,921,035	16,080,598	81,093	8,621,950	8,703,043
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,234,817	27,234,817	0	17,667,226	17,667,226	0	9,567,591	9,567,591
1	403X40	Depreciation Expense--Transmission Plant	0	9,491,009	9,491,009	0	6,156,818	6,156,818	0	3,334,191	3,334,191
1	404X30	Amortization of Limited-Term Plant	2,785	92,820	95,605	2,785	60,212	62,997	0	32,608	32,608
1	404X20	Amortization of Hydro Licensing Costs	10,370	793,256	803,626	10,370	514,585	524,955	0	278,671	278,671
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	4,554	0	4,554	3,760	0	3,760	794	0	794
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	568	100,000	100,568	568	64,870	65,438	0	35,130	35,130
1	407325	Lake CDA IPA Interest Expense	0	18,953	18,953	0	12,295	12,295	0	6,658	6,658
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	276,236	0	276,236	153,132	0	153,132	123,104	0	123,104
1	407382	Reg Debit Amt CDA Settlement	0	683,333	683,333	0	443,278	443,278	0	240,055	240,055
99	407382	Reg Debit Amt CDA Settlement	12,815	0	12,815	8,827	0	8,827	3,988	0	3,988
99	407482	Reg Credit Amt Lake CDA Settlement	-377,757	0	-377,757	-304,517	0	-304,517	-73,240	0	-73,240
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	-32,585	0	-32,585	0	0	0	-32,585	0	-32,585
99	407450/499	Amortization of BPA Residential Exchange Credit	-8,180,318	0	-8,180,318	-5,485,757	0	-5,485,757	-2,694,561	0	-2,694,561
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,057,223	13,057,223	0	8,470,221	8,470,221	0	4,587,002	4,587,002
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-6,656,380	51,471,411	44,815,031	-3,497,176	33,389,505	29,892,329	-3,159,204	18,081,906	14,922,702
TOTAL PRODUCTION & TRANS EXPENSE			42,169,070	531,006,915	573,175,985	25,325,667	344,464,184	369,789,851	16,843,403	186,542,731	203,386,134

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	373,065	1,064,673	1,437,738	212,669	714,129	926,798	160,396	350,544	510,940
3	582000	Station Expense	622,812	16,834	639,646	402,946	11,291	414,237	219,866	5,543	225,409
3	583000	Overhead Line Expense	834,766	540,790	1,375,556	530,675	362,735	893,410	304,091	178,055	482,146
3	584000	Underground Line Expense	753,116	173	753,289	486,043	116	486,159	267,073	57	267,130
3	585000	Street Light & Signal System Operation Expense	225,417	0	225,417	48,282	0	48,282	177,135	0	177,135
3	586000	Meter Expense	1,691,965	0	1,691,965	1,523,904	0	1,523,904	168,061	0	168,061
3	587000	Customer Installations Expense	799,535	8,332	807,867	410,938	5,589	416,527	388,597	2,743	391,340
3	588000	Miscellaneous Distribution Expense	3,189,204	2,710,155	5,899,359	2,202,912	1,817,836	4,020,748	986,292	892,319	1,878,611
3	589000	Rent	122,897	232,696	355,593	122,570	156,081	278,651	327	76,615	76,942
MAINTENANCE:											
3	590000	Supervision & Engineering	516,614	841,559	1,358,173	327,463	564,476	891,939	189,151	277,083	466,234
3	591000	Structures	302,555	405	302,960	192,777	272	193,049	109,778	133	109,911
3	592000	Station Equipment	909,715	86,590	996,305	591,047	58,080	649,127	318,668	28,510	347,178
3	593000	Overhead Lines	5,807,719	1,657	5,809,376	3,583,942	1,111	3,585,053	2,223,777	546	2,224,323
3	594000	Underground Lines	992,669	0	992,669	723,528	0	723,528	269,141	0	269,141
3	595000	Line Transformers	716,930	287,384	1,004,314	556,286	192,763	749,049	160,644	94,621	255,265
3	596000	Street Light & Signal System Maintenance Exp	679,329	0	679,329	476,192	0	476,192	203,137	0	203,137
3	597000	Meters	157,431	0	157,431	121,174	0	121,174	36,257	0	36,257
3	598000	Miscellaneous Distribution Expense	265,878	31,092	296,970	205,220	20,855	226,075	60,658	10,237	70,895
TOTAL DISTRIBUTION OPERATING EXP			18,961,617	5,822,340	24,783,957	12,718,568	3,905,334	16,623,902	6,243,049	1,917,006	8,160,055
99	403X50	Depreciation Expense--Distribution Plant	27,059,478	0	27,059,478	17,177,799	0	17,177,799	9,881,679	0	9,881,679
E-OTX		Taxes Other Than FIT--Distribution	39,232,018	0	39,232,018	34,251,469	0	34,251,469	4,980,549	0	4,980,549
TOTAL DISTRIBUTION EXPENSES			85,253,113	5,822,340	91,075,453	64,147,836	3,905,334	68,053,170	21,105,277	1,917,006	23,022,283
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	612,008	612,008	0	402,053	402,053	0	209,955	209,955
2	902000	Meter Reading Expenses	2,537,380	124,168	2,661,548	2,210,372	81,571	2,291,943	327,008	42,597	369,605
E-903	903XXX	Customer Records & Collection Expenses	1,926,094	6,443,743	8,369,837	1,360,087	4,221,780	5,581,867	566,007	2,221,963	2,787,970
2	904000	Uncollectible Accounts	0	2,992,614	2,992,614	0	1,965,968	1,965,968	0	1,026,646	1,026,646
2	905000	Misc Customer Accounts	0	223,676	223,676	0	146,942	146,942	0	76,734	76,734
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,463,474	10,396,209	14,859,683	3,570,459	6,818,314	10,388,773	893,015	3,577,895	4,470,910
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	26,266,824	552,716	26,819,540	19,498,282	363,101	19,861,383	6,768,542	189,615	6,958,157
2	909000	Advertising	64,859	133,403	198,262	48,581	87,638	136,219	16,278	45,765	62,043
2	910000	Misc Customer Service & Info Exp	0	166,971	166,971	0	109,690	109,690	0	57,281	57,281
TOTAL CUSTOMER SERVICE & INFO EXP			26,331,683	853,090	27,184,773	19,546,863	560,429	20,107,292	6,784,820	292,661	7,077,481

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	0	385,650	385,650	0	253,349	253,349	0	132,301	132,301
2	913000	Advertising	0	103,312	103,312	0	67,870	67,870	0	35,442	35,442
2	916000	Miscellaneous Sales Expenses	214,907	53,085	267,992	200,475	34,874	235,349	14,432	18,211	32,643
TOTAL SALES EXPENSES			214,907	542,047	756,954	200,475	356,093	556,568	14,432	185,954	200,386
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	176,186	21,435,211	21,611,397	82,181	13,908,451	13,990,632	94,005	7,526,760	7,620,765
4	921000	Office Supplies & Expenses	725	3,956,328	3,957,053	665	2,567,103	2,567,768	60	1,389,225	1,389,285
4	922000	Admin Exp Transferred--Credit	0	-52,366	-52,366	0	-33,978	-33,978	0	-18,388	-18,388
4	923000	Outside Services Employed	0	11,210,556	11,210,556	0	7,274,081	7,274,081	0	3,936,475	3,936,475
4	924000	Property Insurance Premium	0	1,281,882	1,281,882	0	831,762	831,762	0	450,120	450,120
4	925XXX	Injuries and Damages	2,451	3,548,198	3,550,649	2,451	2,302,284	2,304,735	0	1,245,914	1,245,914
4	926XXX	Employee Pensions and Benefits	341,548	661,002	1,002,550	252,766	428,898	681,664	88,782	232,104	320,886
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,809,966	3,300,081	5,110,047	1,274,768	2,140,763	3,415,531	535,198	1,159,318	1,694,516
4	930000	Miscellaneous General Expenses	290,282	3,240,686	3,530,968	261,657	2,102,752	2,364,409	28,625	1,137,934	1,166,559
4	931000	Rents	68,364	386,080	454,444	55,752	250,512	306,264	12,612	135,568	148,180
4	935000	Maintenance of General Plant	634,097	7,021,672	7,655,769	188,398	4,556,082	4,744,480	445,699	2,465,590	2,911,289
TOTAL ADMIN & GEN OPERATING EXP			3,329,946	55,989,330	59,319,276	2,118,638	36,328,710	38,447,348	1,211,308	19,660,620	20,871,928
E-ADP		Depreciation Expense--General Plant	2,454,230	5,742,257	8,196,487	1,323,417	3,725,922	5,049,339	1,130,813	2,016,335	3,147,148
E-CAM		Amortization--Intangible Plant--Software	0	4,390,093	4,390,093	0	2,848,556	2,848,556	0	1,541,537	1,541,537
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			5,784,176	66,129,118	71,913,294	3,442,055	42,908,014	46,350,069	2,342,121	23,221,104	25,563,225
TOTAL EXPENSES BEFORE FIT			164,216,423	614,749,719	778,966,142	116,233,355	399,012,368	515,245,723	47,983,068	215,737,351	263,720,419
NET OPERATING INCOME BEFORE FIT					166,362,285			95,136,447			71,225,838
E-FIT		FEDERAL INCOME TAX--Normal Accrual			14,677,449			9,209,667			5,467,782
E-FIT		DEFERRED FEDERAL INCOME TAX			30,238,480			15,582,826			14,655,654
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
ELECTRIC NET OPERATING INCOME					121,455,091			70,349,620			51,105,471

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.075%	32.925%
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 March 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	167,681,752	167,681,752	0	108,775,153	108,775,153	0	58,906,599	58,906,599
1	555312	Purchased Power -Lancaster	0	6,151,086	6,151,086	0	3,990,209	3,990,209	0	2,160,877	2,160,877
1	555313	Energy Deviationsr -Lancaster	0	315,319	315,319	0	204,547	204,547	0	110,772	110,772
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,038,110	0	19,038,110	0	0	0	19,038,110	0	19,038,110
1	555550	Non-Monetary Exchange Power	0	-209,171	-209,171	0	-135,689	-135,689	0	-73,482	-73,482
1	555700	Bookout Purchases	0	91,953,599	91,953,599	0	59,650,300	59,650,300	0	32,303,299	32,303,299
1	555710	Intercompany Purchased Power	0	657,867	657,867	0	426,758	426,758	0	231,109	231,109
TOTAL ACCOUNT 555			19,038,110	266,550,452	285,588,562	0	172,911,278	172,911,278	19,038,110	93,639,174	112,677,284

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 March 31, 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	5,383,390	5,383,390	0	3,492,205	3,492,205	0	1,891,185	1,891,185
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	37,718,816	37,718,816	0	24,468,196	24,468,196	0	13,250,620	13,250,620
1	557160	Power Supply Expense - Miscellaneous	0	348,751	348,751	0	226,235	226,235	0	122,516	122,516
99	557161	Unbilled Add-Ons	-2,099,065	0	-2,099,065	-1,793,370	0	-1,793,370	-305,695	0	-305,695
1	557170	Broker Fees - Power	0	160,572	160,572	0	104,163	104,163	0	56,409	56,409
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	28,247,085	0	28,247,085	28,247,085	0	28,247,085	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-3,764,693	0	-3,764,693	-3,764,693	0	-3,764,693	0	0	0
99	557380	Idaho PCA Deferred	-17,583,003	0	-17,583,003	0	0	0	-17,583,003	0	-17,583,003
99	557390	Idaho PCA Amortization	14,740,898	0	14,740,898	0	0	0	14,740,898	0	14,740,898
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	145,143	145,143	0	94,154	94,154	0	50,989	50,989
TOTAL ACCOUNT 557			20,359,924	43,756,672	64,116,596	23,186,520	28,384,953	51,571,473	-2,826,596	15,371,719	12,545,123

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 March 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	1,926,094	5,962,484	7,888,578	1,360,087	3,916,994	5,277,081	566,007	2,045,490	2,611,497
12	903920	A/R Sold - Program Fees	0	470,106	470,106	0	297,723	297,723	0	172,383	172,383
12	903930	A/R Sold - Maturity Yield Fee	0	11,153	11,153	0	7,063	7,063	0	4,090	4,090
TOTAL ACCOUNT 903			1,926,094	6,443,743	8,369,837	1,360,087	4,221,780	5,581,867	566,007	2,221,963	2,787,970

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	12	Net Electric Plant	100.000%	63.331%	36.669%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended March 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	4,012	552,716	556,728	4,012	363,101	367,113	0	189,615	189,615
99	908600	DSM Tariff Rider Expense Offset	24,531,502	0	24,531,502	18,885,119	0	18,885,119	5,646,383	0	5,646,383
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	566,370	0	566,370	257,561	0	257,561	308,809	0	308,809
99	908990	DSM Amortization	813,350	0	813,350	0	0	0	813,350	0	813,350
TOTAL ACCOUNT 908			26,266,824	552,716	26,819,540	19,498,282	363,101	19,861,383	6,768,542	189,615	6,958,157

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended March 31, 2010 Average of Monthly Averages Basis		Report ID: E-FIT-12A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	945,328,427	610,382,170	334,946,257	
E-OPS	Operating & Maintenance Expense	655,265,597	426,021,405	229,244,192	
E-OPS	Book Depreciation & Amortization	71,411,304	46,502,628	24,908,676	
E-OTX	Taxes Other than FIT	52,289,241	42,721,690	9,567,551	
	Net Operating Income Before FIT	166,362,285	95,136,447	71,225,838	
E-INT	Less: Interest Expense	55,457,945	36,162,092	19,295,853	
E-SCM	Add: Schedule M Additions	90,293,310	60,414,802	29,878,508	
E-SCM	Less: Schedule M Deductions	156,025,159	90,976,031	65,049,128	
	Taxable Net Operating Income	45,172,491	28,413,126	16,759,365	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	15,810,372	9,944,594	5,865,778	
1	Production Tax Credit	(1,132,923)	(734,927)	(397,996)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	14,677,449	9,209,667	5,467,782	
E-DTE	Deferred FIT	30,238,480	15,582,826	14,655,654	
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)	
	Total Net FIT/Deferred FIT	44,907,194	24,786,827	20,120,367	
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	Report ID:
For Twelve Months Ended March 31, 2010	E-SCM-12A
Average of Monthly Averages Basis	

***** 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	3,772,778	3,772,778	0	2,389,338	2,389,338	0	1,383,440	1,383,440
2	997002 Injuries and Damages	0	-282,400	-282,400	0	-185,520	-185,520	0	-96,880	-96,880
12	997003 Salvage	0	-2,560,851	-2,560,851	0	-1,621,813	-1,621,813	0	-939,038	-939,038
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	-187,654	-187,654	0	-121,761	-121,761	0	-65,893	-65,893
99	997007 Idaho PCA	-2,842,105	0	-2,842,105	0	0	0	-2,842,105	0	-2,842,105
99	997008 Idaho DSM Book Amortization	813,350	0	813,350	0	0	0	813,350	0	813,350
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	217,941	217,941	0	141,413	141,413	0	76,528	76,528
12	997016 Redemption Expense Amortization	0	1,382,057	1,382,057	0	875,271	875,271	0	506,786	506,786
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	2,167,249	0	2,167,249	2,156,869	0	2,156,869	10,380	0	10,380
4	997018 DSM Tariff Rider		-1	-1	0	-1	-1	0	0	0
1	997019 CSS Temporary Service Fees	291,639	0	291,639	52,560	0	52,560	239,079	0	239,079
4	997020 FAS87 Current Pension Accrual	0	1,128,284	1,128,284	0	732,098	732,098	0	396,186	396,186
99	997021 Wartsilla Generators Amortization	606,236	0	606,236	238,076	0	238,076	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	1,251,321	1,251,321	0	792,474	792,474	0	458,847	458,847
99	997033 BPA Residential Exchange	1,920,930	0	1,920,930	1,340,907	0	1,340,907	580,023	0	580,023
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	-1,318,539	-1,318,539	0	-855,547	-855,547	0	-462,992	-462,992
2	997066 Miscellaneous Schedule M Additions	0	5,390,590	5,390,590	0	3,541,294	3,541,294	0	1,849,296	1,849,296
99	997064 Chicago Climate Exchange	-451,107	0	-451,107	0	0	0	-451,107	0	-451,107
99	997065 Amortization - Unbilled Revenue Add-Ins	-2,161,487	0	-2,161,487	-1,959,786	0	-1,959,786	-201,701	0	-201,701
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	29,625,910	47,751,690	77,377,600	18,546,114	30,978,145	49,524,259	11,079,796	16,773,545	27,853,341
	TOTAL SCHEDULE M ADDITIONS	33,788,463	56,504,847	90,293,310	23,775,598	36,639,204	60,414,802	10,012,865	19,865,643	29,878,508

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended March 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	2,550,902	2,550,902	0	1,654,770	1,654,770	0	896,132	896,132
99	997043 Washington Deferred Power Costs	-28,247,515	0	-28,247,515	-28,247,515	0	-28,247,515	0	0	0
1	997044 Non-Monetary Power Costs	0	209,171	209,171	0	135,689	135,689	0	73,482	73,482
1	997045 Section 199 Manufacturing Deduction	0	5,700,000	5,700,000	0	3,697,590	3,697,590	0	2,002,410	2,002,410
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)	-250,618	0	-250,618	0	0	0	-250,618	0	-250,618
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	152,157,328	152,157,328	0	97,360,909	97,360,909	0	54,796,419	54,796,419
99	997050 CS2 Levelized Return	32,585	0	32,585	0	0	0	32,585	0	32,585
99	997051 Wind Generation AFUDC - ID	90,079	0	90,079	0	0	0	90,079	0	90,079
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	222,171	0	222,171	197,532	0	197,532	24,639	0	24,639
99	997058 Colstrip Settlement	-246,034	0	-246,034	0	0	0	-246,034	0	-246,034
99	997059 Spokane River Relicensing PME	584,377	0	584,377	466,200	0	466,200	118,177	0	118,177
1	997061 CDA Lake Settlement - AN	0	9,899,999	9,899,999	0	6,422,129	6,422,129	0	3,477,870	3,477,870
99	997061 CDA Lake Settlement	-68,358	0	-68,358	31,642	0	31,642	-100,000	0	-100,000
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	9,234,424	9,234,424	0	5,990,371	5,990,371	0	3,244,053	3,244,053
99	997063 CDA Lake Settlement	705,642	0	705,642	553,370	0	553,370	152,272	0	152,272
1	997067 CDA IPA Fund	0	1,916,637	1,916,637	0	1,243,322	1,243,322	0	673,315	673,315
1	997068 Noxon	0	2,002	2,002	0	1,299	1,299	0	703	703
1	997069 Lancaster Deferral	1,319,479	0	1,319,479	1,319,479	0	1,319,479	0	0	0
TOTAL SCHEDULE M DEDUCTIONS		-25,841,396	181,866,555	156,025,159	-25,657,284	116,633,315	90,976,031	-184,112	65,233,240	65,049,128

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.075%	32.925%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.116%	38.884%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.987%	36.013%
E-ALL	12	Net Electric Plant	100.000%	63.331%	36.669%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended March 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	41,604,163	26,548,032	15,056,131
99	410100	Deferred Federal Income Tax Expense - Washington	-7,407,141	-7,407,141	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,361,169	0	1,361,169
		Sub-Total	35,558,191	19,140,891	16,417,300
14	411100	Deferred Federal Income Tax Expense - Allocated	-2,272,110	-1,449,856	-822,254
99	411100	Deferred Federal Income Tax Expense - Washington	-2,108,209	-2,108,209	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-939,392	0	-939,392
		Sub-Total	-5,319,711	-3,558,065	-1,761,646
		Total Deferred Federal Income Tax Expense	30,238,480	15,582,826	14,655,654
E-ALL	14	Net Allocated Schedule M	100.000%	63.811%	36.189%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended March 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	1,613,516,340	1,028,793,526	584,722,814
	Interest Deduction for FIT Calculation	55,457,945	36,162,092	19,295,853
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 March 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	22,788	22,788	0	14,783	14,783	0	8,005	8,005
1	408140	State Kwh Generation Tax	0	1,232,564	1,232,564	0	799,564	799,564	0	433,000	433,000
1	408150	R&P Property Tax--Production	0	8,835,448	8,835,448	0	5,731,555	5,731,555	0	3,103,893	3,103,893
1	408180	R&P Property Tax--Transmission	0	2,698,165	2,698,165	0	1,750,300	1,750,300	0	947,865	947,865
1	409100	State Income Tax--Montana & Oregon	0	268,258	268,258	0	174,019	174,019	0	94,239	94,239
TOTAL PRODUCTION & TRANSMISSION			0	13,057,223	13,057,223	0	8,470,221	8,470,221	0	4,587,002	4,587,002
DISTRIBUTION											
99	408110	State Excise Tax	16,789,437	0	16,789,437	16,789,437	0	16,789,437	0	0	0
99	408120	Municipal Occupation & License Tax	18,014,565	0	18,014,565	15,081,173	0	15,081,173	2,933,392	0	2,933,392
99	408160	Miscellaneous State or Local Tax--WA & ID	6,083	0	6,083	0	0	0	6,083	0	6,083
99	408170	R&P Property Tax--Distribution	4,042,877	0	4,042,877	2,380,859	0	2,380,859	1,662,018	0	1,662,018
99	409100	State Income Tax--Idaho	379,056	0	379,056	0	0	0	379,056	0	379,056
TOTAL DISTRIBUTION			39,232,018	0	39,232,018	34,251,469	0	34,251,469	4,980,549	0	4,980,549
TOTAL TAXES OTHER THAN FIT			39,232,018	13,057,223	52,289,241	34,251,469	8,470,221	42,721,690	4,980,549	4,587,002	9,567,551

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 March 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	259,231	38,039,437	38,298,668	259,231	24,676,183	24,935,414	0	13,363,254	13,363,254
1	182324/81	CDA Settlement	0	35,652,737	35,652,737	0	23,127,930	23,127,930	0	12,524,807	12,524,807
1	303000	Misc Intangible Plant	153,179	2,119,722	2,272,901	153,179	1,375,064	1,528,243	0	744,658	744,658
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	15,948,138	15,948,138	0	10,348,109	10,348,109	0	5,600,029	5,600,029
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,313,041	7,313,041	0	4,745,140	4,745,140	0	2,567,901	2,567,901
TOTAL INTANGIBLE PLANT			412,410	99,226,274	99,638,684	412,410	64,371,831	64,784,241	0	34,854,443	34,854,443
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,135	2,231,135	0	1,447,337	1,447,337	0	783,798	783,798
1	311XXX	Structures & Improvements	0	124,917,193	124,917,193	0	81,033,783	81,033,783	0	43,883,410	43,883,410
1	312000	Boiler Plant	0	165,749,440	165,749,440	0	107,521,662	107,521,662	0	58,227,778	58,227,778
1	314000	Turbogenerator Units	0	48,276,824	48,276,824	0	31,317,176	31,317,176	0	16,959,648	16,959,648
1	315000	Accessory Electric Equipment	0	26,730,210	26,730,210	0	17,339,887	17,339,887	0	9,390,323	9,390,323
1	316000	Miscellaneous Power Plant Equipment	0	15,651,505	15,651,505	0	10,153,131	10,153,131	0	5,498,374	5,498,374
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	383,556,307	383,556,307	0	248,812,976	248,812,976	0	134,743,331	134,743,331
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,052,693	56,052,693	0	36,361,382	36,361,382	0	19,691,311	19,691,311
1	331XXX	Structures & Improvements	0	40,218,753	40,218,753	0	26,089,905	26,089,905	0	14,128,848	14,128,848
1	332XXX	Reservoirs, Dams, & Waterways	0	117,666,834	117,666,834	0	76,330,475	76,330,475	0	41,336,359	41,336,359
1	333000	Waterwheels, Turbines, & Generators	0	138,988,782	138,988,782	0	90,162,023	90,162,023	0	48,826,759	48,826,759
1	334000	Accessory Electric Equipment	0	32,336,698	32,336,698	0	20,976,816	20,976,816	0	11,359,882	11,359,882
1	335XXX	Miscellaneous Power Plant Equipment	0	7,230,991	7,230,991	0	4,690,744	4,690,744	0	2,540,247	2,540,247
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	394,494,314	394,494,314	0	255,908,462	255,908,462	0	138,585,852	138,585,852
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	15,682,045	15,682,045	0	10,172,943	10,172,943	0	5,509,102	5,509,102
1	342000	Fuel Holders, Producers, & Accessories	0	21,084,785	21,084,785	0	13,677,700	13,677,700	0	7,407,085	7,407,085
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	198,391,475	198,391,475	0	128,696,550	128,696,550	0	69,694,925	69,694,925
1	345000	Accessory Electric Equipment	0	15,992,509	15,992,509	0	10,374,341	10,374,341	0	5,618,168	5,618,168
1	346000	Miscellaneous Power Plant Equipment	0	1,394,527	1,394,527	0	904,630	904,630	0	489,897	489,897
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,299,676	275,299,676	0	178,586,901	178,586,901	0	96,712,775	96,712,775
TOTAL PRODUCTION PLANT			0	1,053,350,297	1,053,350,297	0	683,308,339	683,308,339	0	370,041,958	370,041,958

ELECTRIC UTILITY PLANT For Twelve Months Ended March 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	16,028,381	16,028,381	0	10,397,611	10,397,611	0	5,630,770	5,630,770
1	352XXX	Structures & Improvements	0	15,941,932	15,941,932	0	10,341,531	10,341,531	0	5,600,401	5,600,401
1	353000	Station Equipment	0	176,136,480	176,136,480	0	114,259,735	114,259,735	0	61,876,745	61,876,745
1	354000	Towers & Fixtures	0	17,109,889	17,109,889	0	11,099,185	11,099,185	0	6,010,704	6,010,704
1	355000	Poles & Fixtures	0	130,140,903	130,140,903	0	84,422,404	84,422,404	0	45,718,499	45,718,499
1	356000	Overhead Conductors & Devices	0	105,033,813	105,033,813	0	68,135,434	68,135,434	0	36,898,379	36,898,379
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	467,199,204	467,199,204	0	303,072,124	303,072,124	0	164,127,080	164,127,080
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,537	0	4,277,537	3,313,846	0	3,313,846	963,691	0	963,691
99	360400	Land Easements	56,851	0	56,851	56,851	0	56,851	0	0	0
99	361000	Structures & Improvements	13,324,554	0	13,324,554	9,500,991	0	9,500,991	3,823,563	0	3,823,563
99	362000	Station Equipment	90,852,008	0	90,852,008	58,593,100	0	58,593,100	32,258,908	0	32,258,908
99	364000	Poles, Towers, & Fixtures	208,944,087	0	208,944,087	126,747,176	0	126,747,176	82,196,911	0	82,196,911
99	365000	Overhead Conductors & Devices	135,945,672	0	135,945,672	80,594,916	0	80,594,916	55,350,756	0	55,350,756
99	366000	Underground Conduit	73,654,948	0	73,654,948	45,427,263	0	45,427,263	28,227,685	0	28,227,685
99	367000	Underground Conductors & Devices	120,679,541	0	120,679,541	77,092,983	0	77,092,983	43,586,558	0	43,586,558
99	368000	Line Transformers	167,249,051	0	167,249,051	108,352,457	0	108,352,457	58,896,594	0	58,896,594
99	369XXX	Services	113,736,561	0	113,736,561	70,329,572	0	70,329,572	43,406,989	0	43,406,989
99	370000	Meters	44,826,549	0	44,826,549	16,240,388	0	16,240,388	28,586,161	0	28,586,161
99	373XXX	Street Light & Signal Systems	28,807,505	0	28,807,505	16,045,942	0	16,045,942	12,761,563	0	12,761,563
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,002,354,864	0	1,002,354,864	612,295,485	0	612,295,485	390,059,379	0	390,059,379
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	2,495,404	3,314,081	371,603	1,619,168	1,990,771	447,074	876,236	1,323,310
4	390XXX	Structures & Improvements	6,470,695	30,020,555	36,491,250	1,758,010	19,479,137	21,237,147	4,712,685	10,541,418	15,254,103
4	391XXX	Office Furniture & Equipment	0	23,690,853	23,690,853	0	15,372,047	15,372,047	0	8,318,806	8,318,806
4	392XXX	Transportation Equipment	7,748,008	5,219,823	12,967,831	5,300,873	3,386,934	8,687,807	2,447,135	1,832,889	4,280,024
4	393000	Stores Equipment	303,894	929,949	1,233,843	120,949	603,407	724,356	182,945	326,542	509,487
4	394000	Tools, Shop & Garage Equipment	1,762,112	3,822,536	5,584,648	1,321,730	2,480,291	3,802,021	440,382	1,342,245	1,782,627
4	395000	Laboratory Equipment	375,182	1,593,817	1,968,999	230,136	1,034,164	1,264,300	145,046	559,653	704,699
4	396XXX	Power Operated Equipment	18,594,822	6,706,102	25,300,924	12,013,653	4,351,321	16,364,974	6,581,169	2,354,781	8,935,950
4	397XXX	Communications Equipment	11,151,342	42,196,437	53,347,779	5,918,602	27,379,580	33,298,182	5,232,740	14,816,857	20,049,597
4	398000	Miscellaneous Equipment	6,563	361,889	368,452	1,829	234,815	236,644	4,734	127,074	131,808
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			47,231,295	117,037,365	164,268,660	27,037,385	75,940,864	102,978,249	20,193,910	41,096,501	61,290,411
TOTAL PLANT IN SERVICE			1,049,998,569	1,736,813,140	2,786,811,709	639,745,280	1,126,693,158	1,766,438,438	410,253,289	610,119,982	1,020,373,271
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,049,998,569	1,736,813,140	2,786,811,709	639,745,280	1,126,693,158	1,766,438,438	410,253,289	610,119,982	1,020,373,271

ELECTRIC UTILITY PLANT For Twelve Months Ended March 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	250,739,992	250,739,992	0	162,655,033	162,655,033	0	88,084,959	88,084,959
1	108000	Hydro Production Plant	0	96,301,049	96,301,049	0	62,470,490	62,470,490	0	33,830,559	33,830,559
1	108X03	Other Production Plant	0	52,882,737	52,882,737	0	34,305,031	34,305,031	0	18,577,706	18,577,706
1	108X04	Transmission Plant	0	157,010,970	157,010,970	0	101,853,016	101,853,016	0	55,157,954	55,157,954
E-ADP	108X05	Distribution Plant	302,346,130	0	302,346,130	184,476,491	0	184,476,491	117,869,639	0	117,869,639
E-ADP	108X06	General Plant - Non-Transportation	15,264,936	43,160,969	58,425,905	8,434,948	28,005,426	36,440,374	6,829,988	15,155,543	21,985,531
E-ADP	108X07	General Plant - Transportation	3,833,241	2,582,439	6,415,680	2,622,538	1,675,641	4,298,179	1,210,703	906,798	2,117,501
TOTAL ACCUMULATED DEPRECIATION			321,444,307	602,678,156	924,122,463	195,533,977	390,964,637	586,498,614	125,910,330	211,713,519	337,623,849
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	16,858	4,055,433	4,072,291	16,858	2,630,759	2,647,617	0	1,424,674	1,424,674
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leaschold Improvements (From Report C-AAM)	0	82,117	82,117	0	53,282	53,282	0	28,835	28,835
E-CAM	111X08	Intangible Plant-Computer Software	0	11,318,936	11,318,936	0	7,344,405	7,344,405	0	3,974,531	3,974,531
TOTAL ACCUMULATED AMORTIZATION			127,536	15,456,918	15,584,454	127,536	10,028,726	10,156,262	0	5,428,192	5,428,192
NET ELECTRIC UTILITY PLANT			728,426,726	1,118,678,066	1,847,104,792	444,083,767	725,699,795	1,169,783,562	284,342,959	392,978,271	677,321,230

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%

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended March 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	728,426,726	1,118,678,066	1,847,104,792	444,083,767	725,699,795	1,169,783,562	284,342,959	392,978,271	677,321,230
	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)	7,771,555	0	7,771,555	4,925,755	0	4,925,755	2,845,800	0	2,845,800
4	Deferred Gain on Sale of General Office (190850)	0	154,433	154,433	0	100,205	100,205	0	54,228	54,228
12	Deferred F.I.T. - Plant In Service (282900)	0	-244,366,318	-244,366,318	0	-154,759,633	-154,759,633	0	-89,606,685	-89,606,685
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-10,017,219	-10,017,219	0	-6,499,773	-6,499,773	0	-3,517,446	-3,517,446
99	ADFIT - Boulder Park Idaho Write Off (190040)	637,122	0	637,122	0	0	0	637,122	0	637,122
99	Spokane River Relicensing (283322)	-154,701	0	-154,701	-139,337	0	-139,337	-15,364	0	-15,364
99	Spokane River PM&Es (283323)	-44,669	0	-44,669	-41,674	0	-41,674	-2,995	0	-2,995
1	ADFIT - Lake CDA CDR Fund (283324)	0	-2,029,102	-2,029,102	0	-1,316,278	-1,316,278	0	-712,824	-712,824
99	ADFIT - Lake CDA CDR Fund (283324)	-20,571	0	-20,571	-20,571	0	-20,571	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,600,613	0	-2,600,613	-1,716,938	0	-1,716,938	-883,675	0	-883,675
1	CDA Lake Settlement (283382)	0	-10,763,253	-10,763,253	0	-6,982,122	-6,982,122	0	-3,781,131	-3,781,131
99	CDA Lake Settlement (283382)	-429,268	0	-429,268	-347,322	0	-347,322	-81,946	0	-81,946
12	Electric portion of Bond Redemptions (283850)	0	-2,782,870	-2,782,870	0	-1,762,419	-1,762,419	0	-1,020,451	-1,020,451
1	Colstrip PCB (283200)	0	-593,093	-593,093	0	-384,739	-384,739	0	-208,354	-208,354
	TOTAL ACCUM DEFERRED INCOME TAX	5,158,855	-270,397,422	-265,238,567	2,659,913	-171,604,759	-168,944,846	2,498,942	-98,792,663	-96,293,721
	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)	5,568,898	0	5,568,898	3,997,143	0	3,997,143	1,571,755	0	1,571,755
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)	779,651	0	779,651	0	0	0	779,651	0	779,651
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	437,462	0	437,462	0	0	0	437,462	0	437,462
99	Invest in Exchange Power (124900, 124930)	24,295,746	0	24,295,746	24,295,746	0	24,295,746	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)	-2,253,317	0	-2,253,317	-722,149	0	-722,149	-1,531,168	0	-1,531,168
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)	442,049	0	442,049	398,142	0	398,142	43,907	0	43,907
99	Spokane River PM&Es (182323)	162,153	0	162,153	150,694	0	150,694	11,459	0	11,459
99	CDA CDR Fund (182324)	58,776	0	58,776	58,776	0	58,776	0	0	0
99	CDA Lake Settlement (182382)	992,349	0	992,349	992,349	0	992,349	0	0	0
99	CDA Lake Settlement (186382)	234,131	0	234,131	0	0	0	234,131	0	234,131
99	Montana Riverbed Settlement (186360)	7,430,322	0	7,430,322	4,905,534	0	4,905,534	2,524,788	0	2,524,788
99	Nez Perce Settlement - Idaho (186800)	322,518	0	322,518	0	0	0	322,518	0	322,518
4	Gain on Sale of General Office Bldg (253850)	0	-441,207	-441,207	0	-286,282	-286,282	0	-154,925	-154,925
	TOTAL OTHER ADJUSTMENTS	32,091,322	-441,207	31,650,115	28,241,092	-286,282	27,954,810	3,850,230	-154,925	3,695,305
	OTHER ADJUSTMENTS:	765,676,903	847,839,437	1,613,516,340	474,984,772	553,808,754	1,028,793,526	290,692,131	294,030,683	584,722,814

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%	63.331%	36.669%
E-ALL	13	Net Electric General Plant	100.000%	62.598%	37.402%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended March 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
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	4,246,305	3,065,535	825,354
8			Utility 8	24,312	0	16,990
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,280,320	3,073,195	844,387
7	404X32	PC Software	Utility 7	1,431,263	1,033,272	278,195
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,517,036	1,033,272	338,135
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,807,659	4,113,905	1,184,525

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 March 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	6,340,014	4,577,046	1,232,309	530,659
8	Utility 8	134,048	0	93,675	40,373
9	Utility 9	697,262	550,453	146,809	0
9	Utility 9 - Washington	105,697	83,442	22,255	0
9	Utility 9 - Idaho	407,607	321,785	85,822	0
	Total	<u>7,684,628</u>	<u>5,532,726</u>	<u>1,580,870</u>	<u>571,032</u>
7	403X70 Utility 7	2,012	1,453	391	168
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,376</u>	<u>12,793</u>	<u>3,415</u>	<u>168</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 March 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,108	0	0	0	0	477,108	0	0	477,108	0	0	0
99		Utility 2	477,692	0	0	0	0	0	0	0	0	477,692	0	477,692
7		Utility 7	3,136,918	0	0	2,264,635	2,264,635	0	0	609,723	609,723	0	262,560	262,560
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	5,387,803	371,603	447,074	2,495,404	3,314,081	576,216	92,058	665,196	1,333,470	477,692	262,560	740,252
	390XXX	Structures & Improvements												
99		Utility 0	2,633,023	472,817	1,250,435	909,771	2,633,023	0	0	0	0	0	0	0
99		Utility 1	910,543	0	0	0	0	910,543	0	0	910,543	0	0	0
99		Utility 2	3,432,908	0	0	0	0	0	0	0	0	3,432,908	0	3,432,908
7		Utility 7	35,938,367	0	0	25,944,985	25,944,985	0	0	6,985,340	6,985,340	0	3,008,041	3,008,041
9		Utility 9 - Wa	1,627,960	1,285,193	0	0	1,285,193	342,767	0	0	342,767	0	0	0
9		Utility 9 - Idaho	4,385,648	0	3,462,250	0	3,462,250	0	923,398	0	923,398	0	0	0
9		Utility 9 - Allocated	4,010,132	0	0	3,165,799	3,165,799	0	0	844,333	844,333	0	0	0
		TOTAL ACCOUNT	52,938,581	1,758,010	4,712,685	30,020,555	36,491,250	1,253,310	923,398	7,829,673	10,006,381	3,432,908	3,008,041	6,440,949
	391XXX	Office Furniture & Equipment												
99		Utility 0	995,848	0	0	995,848	995,848	0	0	0	0	0	0	0
7		Utility 7	31,436,573	0	0	22,695,005	22,695,005	0	0	6,110,327	6,110,327	0	2,631,241	2,631,241
8		Utility 8	381,964	0	0	0	0	0	0	266,924	266,924	0	115,040	115,040
		TOTAL ACCOUNT	32,814,385	0	0	23,690,853	23,690,853	0	0	6,377,251	6,377,251	0	2,746,281	2,746,281
	392XXX	Transportation Equipment												
99		Utility 0	11,036,563	4,592,395	2,006,920	4,437,248	11,036,563	0	0	0	0	0	0	0
99		Utility 1	4,463,874	0	0	0	0	2,813,171	946,520	704,183	4,463,874	0	0	0
99		Utility 2	1,962,448	0	0	0	0	0	0	0	0	1,962,448	0	1,962,448
7		Utility 7	237,299	0	0	171,313	171,313	0	0	46,124	46,124	0	19,862	19,862
9		Utility 9 - Wa	897,433	708,478	0	0	708,478	188,955	0	0	188,955	0	0	0
9		Utility 9 - Idaho	557,623	0	440,215	0	440,215	0	117,408	0	117,408	0	0	0
9		Utility 9 - Allocated	774,289	0	0	611,262	611,262	0	0	163,027	163,027	0	0	0
		TOTAL ACCOUNT	19,929,529	5,300,873	2,447,135	5,219,823	12,967,831	3,002,126	1,063,928	913,334	4,979,388	1,962,448	19,862	1,982,310

COMMON GENERAL PLANT		Report ID:	***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
For Twelve Months Ended March 31, 2010		C-GPL-12A												
Average of Monthly Averages Basis														
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	350,346	10,739	14,745	324,862	350,346	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	139,604	110,210	0	0	110,210	29,394	0	0	29,394	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	766,467	0	0	605,087	605,087	0	0	161,380	161,380	0	0	0
		TOTAL ACCOUNT	1,610,975	120,949	182,945	929,949	1,233,843	113,665	44,860	161,380	319,905	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,448,254	1,287,102	432,867	1,728,285	3,448,254	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	962,840	0	0	0	0	0	0	0	0	962,840	0	962,840
7		Utility 7	2,566,614	0	0	1,852,916	1,852,916	0	0	498,873	498,873	0	214,826	214,826
8		Utility 8	959,455	0	0	0	0	0	0	670,486	670,486	0	288,969	288,969
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	305,700	0	0	241,335	241,335	0	0	64,365	64,365	0	0	0
		TOTAL ACCOUNT	10,165,839	1,321,730	440,382	3,822,536	5,584,648	998,419	456,706	1,659,432	3,114,557	962,840	503,795	1,466,635
	395000	Laboratory Equipment												
99		Utility 0	1,463,567	214,701	140,119	1,108,747	1,463,567	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	354,926	0	0	256,232	256,232	0	0	68,987	68,987	0	29,707	29,707
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	2,735,336	230,136	145,046	1,593,817	1,968,999	107,912	35,165	317,279	460,356	273,708	32,273	305,981
	396XXX	Power Operated Equipment												
99		Utility 0	23,460,450	11,449,110	6,185,670	5,825,670	23,460,450	0	0	0	0	0	0	0
99		Utility 1	3,717,011	0	0	0	0	2,588,383	763,032	365,596	3,717,011	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	500,981	0	395,499	0	395,499	0	105,482	0	105,482	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	29,600,018	12,013,653	6,581,169	6,706,102	25,300,924	2,738,949	868,514	601,424	4,208,887	43,834	46,373	90,207

COMMON GENERAL PLANT		Report ID:		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
For Twelve Months Ended March 31, 2010		C-GPL-12A													
Average of Monthly Averages Basis															
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	38,395,330	5,558,643	2,063,272	30,773,415	38,395,330	0	0	0	0	0	0	0	
99		Utility 1	659,390	0	0	0	0	377,047	282,343	0	659,390	0	0	0	
99		Utility 2	515,749	0	0	0	0	0	0	0	0	515,749	0	515,749	
7		Utility 7	7,822,720	0	0	5,647,456	5,647,456	0	0	1,520,502	1,520,502	0	654,762	654,762	
8		Utility 8	927,128	0	0	0	0	0	0	647,896	647,896	0	279,232	279,232	
9		Utility 9 - Wa	455,962	359,959	0	0	359,959	96,003	0	0	96,003	0	0	0	
9		Utility 9 - Idaho	4,014,780	0	3,169,468	0	3,169,468	0	845,312	0	845,312	0	0	0	
9		Utility 9 - Allocated	7,315,936	0	0	5,775,566	5,775,566	0	0	1,540,370	1,540,370	0	0	0	
		TOTAL ACCOUNT	60,106,995	5,918,602	5,232,740	42,196,437	53,347,779	473,050	1,127,655	3,708,768	5,309,473	515,749	933,994	1,449,743	
	398000	Miscellaneous Equipment													
99		Utility 0	5,878	0	2,299	3,579	5,878	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	506,880	1,829	4,734	361,889	368,452	488	649	96,454	97,591	0	40,837	40,837	
		TOTAL GENERAL PLANT	215,796,341	27,037,385	20,193,910	117,037,365	164,268,660	9,264,135	4,612,933	22,330,191	36,207,259	7,726,406	7,594,016	15,320,422	

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 March 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	39,259,194	39,259,194	0	0
99	108X06	Utility 1 - Allocated	621,265	0	621,265	0
99	108X06	Utility 1 - Washington	2,453,640	0	2,453,640	0
99	108X06	Utility 1 - Idaho	835,629	0	835,629	0
99	108X06	Utility 2	2,274,526	0	0	2,274,526
7	108X06	Utility 7	10,418,969	7,521,766	2,025,135	872,068
8	108X06	Utility 8	827,350	0	578,169	249,181
9	108X06	Utility 9	14,750,706	11,644,945	3,105,761	0
Total			71,441,279	58,425,905	9,619,599	3,395,775

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,826,423	5,826,423	0	0
99	108X07	Utility 1 - Allocated	174,581	0	174,581	0
99	108X07	Utility 1 - Washington	369,783	0	369,783	0
99	108X07	Utility 1 - Idaho	160,153	0	160,153	0
99	108X07	Utility 2	953,853	0	0	953,853
7	108X07	Utility 7	32,263	23,292	6,271	2,700
9	108X07	Utility 9	716,910	565,965	150,945	0
Total			8,233,966	6,415,680	861,733	956,553

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2010 Average of Monthly Averages Basis		Report ID: E-ADP-12A		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	1,002,354,864	0	1,002,354,864	612,295,485	0	612,295,485	390,059,379	0	390,059,379	
E-PLT	360200	Less Land and Land Rights	4,277,537	0	4,277,537	3,313,846	0	3,313,846	963,691	0	963,691	
		Depreciable Distribution Plant	998,077,327	0	998,077,327	608,981,639	0	608,981,639	389,095,688	0	389,095,688	
		Percentage		0.000%	100.000%			61.015%			38.985%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	302,346,130	184,476,491			117,869,639			
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	302,346,130	0	302,346,130	184,476,491	0	184,476,491	117,869,639	0	117,869,639	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	47,231,295	117,037,365	164,268,660	27,037,385	75,940,864	102,978,249	20,193,910	41,096,501	61,290,411	
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,495,404	3,314,081	371,603	1,619,168	1,990,771	447,074	876,236	1,323,310	
E-PLT	392XXX	Less: General Transportation Plant	7,748,008	5,219,823	12,967,831	5,300,873	3,386,934	8,687,807	2,447,135	1,832,889	4,280,024	
		Depreciable Non Transport General Plant	38,664,610	109,322,138	147,986,748	21,364,909	70,934,762	92,299,671	17,299,701	38,387,376	55,687,077	
		Percentage		73.873%	100.000%			14.437%			11.690%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		43,160,969	58,425,905	8,434,948			6,829,988			
	403X60	Common Depreciation Expense (C-DEP)		3,787,837	5,127,499	740,257			599,405			
	403X60	Washington Depreciation Expense (C-DEP)			83,442	83,442			0			
	403X60	Idaho Depreciation Expense (C-DEP)			321,785	0			321,785			
	403X60	Depreciation Expense		1,905,571	2,545,810	457,570			182,669			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,264,936	43,160,969	58,425,905	8,434,948	28,005,426	36,440,374	6,829,988	15,155,543	21,985,531	
4	403X60	Depreciation Expense (C-DEP)	1,339,662	3,787,837	5,127,499	740,257	2,457,776	3,198,033	599,405	1,330,061	1,929,466	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	405,227	0	405,227	83,442	0	83,442	321,785	0	321,785	
4	403X60	Depreciation Expense	640,239	1,905,571	2,545,810	457,570	1,236,449	1,694,019	182,669	669,122	851,791	
		Total Depreciation Expense	2,385,128	5,693,408	8,078,536	1,281,269	3,694,225	4,975,494	1,103,859	1,999,183	3,103,042	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	7,748,008	5,219,823	12,967,831	5,300,873	3,386,934	8,687,807	2,447,135	1,832,889	4,280,024	
		Percentage		40.252%	100.000%			40.877%			18.871%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,582,439	6,415,680	2,622,538			1,210,703			
	403X70	Depreciation Expense (C-DEP)		5,150	12,793	5,229			2,414			
	403X70	Depreciation Expense		43,699	105,158	36,919			24,540			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,833,241	2,582,439	6,415,680	2,622,538	1,675,641	4,298,179	1,210,703	906,798	2,117,501	
4	403X70	Depreciation Expense (C-DEP)	7,643	5,150	12,793	5,229	3,342	8,571	2,414	1,808	4,222	
4	403X70	Depreciation Expense	61,459	43,699	105,158	36,919	28,355	65,274	24,540	15,344	39,884	
		Total Depreciation Expense	69,102	48,849	117,951	42,148	31,697	73,845	26,954	17,152	44,106	
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 March 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	699,678	0	0	699,678	699,678	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	21,121,798	0	0	15,248,460	15,248,460	0	0	4,105,444	4,105,444	0	1,767,894	1,767,894
8		Utility 8	121,560	0	0	0	0	0	0	84,949	84,949	0	36,611	36,611
		TOTAL ACCOUNT	21,989,476	0	0	15,948,138	15,948,138	0	0	4,190,393	4,190,393	46,440	1,804,505	1,850,945
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	811,832	0	0	811,832	811,832	0	0	0	0	0	0	0
99		Utility 1	10,358	0	0	0	0	0	0	10,358	10,358	0	0	0
7		Utility 7	9,005,318	0	0	6,501,209	6,501,209	0	0	1,750,364	1,750,364	0	753,745	753,745
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,425,188	0	0	7,313,041	7,313,041	0	0	2,178,393	2,178,393	0	933,754	933,754
		TOTAL	33,026,621	0	0	23,414,378	23,414,378	249,449	168,450	6,409,645	6,827,544	46,440	2,738,259	2,784,699

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 March 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	784,621	784,621	0	0
99		Utility 1	5,624	0	5,624	0
99		Utility 2 - Oregon	21,291	0	0	21,291
7		Utility 7	14,573,752	10,521,229	2,832,700	1,219,823
8		Utility 8	498,406	0	348,296	150,110
9		Utility 9	16,576	13,086	3,490	0
		Total	15,900,270	11,318,936	3,190,110	1,391,224
		Accum Amort--Leasehold Improvements (111X50/60)				
7		Utility 7	99,675	71,958	19,374	8,343
9		Utility 9	12,869	10,159	2,710	0
		Total	112,544	82,117	22,084	8,343

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 March 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	15,948,138	15,948,138	0	10,348,109	10,348,109	0	5,600,029	5,600,029			
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,313,041	7,313,041	0	4,745,140	4,745,140	0	2,567,901	2,567,901			
		Total Intangible Plant - Software	0	23,414,378	23,414,378	0	15,192,654	15,192,654	0	8,221,724	8,221,724			
		Percentage		100.000%	100.000%	0.000%			0.000%					
ALLOCATION BASED ON DEPRECIABLE PLANT:														
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		11,318,936	11,318,936	0			0					
	404	Amortization Expense (404X30, X31, X32)		4,390,093	4,390,093	0			0					
JURISDICTIONAL ALLOCATION:														
4	111	Accumulated Amortization (111X30, X31, X32)	0	11,318,936	11,318,936	0	7,344,405	7,344,405	0	3,974,531	3,974,531			
4	404	Amortization Expense (404X30, X31, X32)	0	4,390,093	4,390,093	0	2,848,556	2,848,556	0	1,541,537	1,541,537			
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 March 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	-12,091,716	-8,729,373	-2,350,267	-1,012,077
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,631,320	-1,287,846	-343,474	0
Total			<u>-13,723,036</u>	<u>-10,017,219</u>	<u>-2,693,741</u>	<u>-1,012,077</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%