

ELECTRIC RATE OF RETURN For Twelve Months Ended April 30, 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	122,750,586	71,574,074	51,176,512
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	122,750,586	71,381,462	51,369,124
E-APL		Electric Net Rate Base	1,622,509,647	1,034,530,788	587,978,859
		RATE OF RETURN	7.565%	6.900%	8.737%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended April 30, 2010		E-ALL-12A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers	4/30/2010	355,402	233,444	121,958
		Percent		100.000%	65.684%	34.316%
3	E-OPS	Direct Distribution Operating Expense		19,008,040	12,843,902	6,164,138
		Percent		100.000%	67.571%	32.429%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4	Total Percentages	Percent		400.000%	259.545%	140.455%
		Percent		100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
		Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
		Adjustments		0			
		Total		106,543,925	83,579,350	17,146,261	5,818,314
		Percentage		100.000%	78.446%	16.093%	5.461%
		Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
		Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
		Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
		Total		63,853,753	49,421,070	9,701,937	4,730,746
		Percentage		100.000%	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
		Percentage		100.000%	52.992%	32.802%	14.206%
		Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
		Percentage		100.000%	79.940%	13.657%	6.403%
		Total Percentages		400.000%	288.775%	77.746%	33.479%
7		Average (CD AA)		100.000%	72.193%	19.437%	8.370%
Input		Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,344,573	0	1,344,573	XXXXXX
		Total		22,964,575	0	17,146,261	5,818,314
		Percentage		100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894		11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,158,379	0	1,158,379	XXXXXX
		Total		14,432,683	0	9,701,937	4,730,746
		Percentage		100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09		316,350	0	220,748	95,602
		Percentage		100.000%	0.000%	69.780%	30.220%
		Net Direct Plant		450,456,474	0	305,689,899	144,766,575
		Percentage		100.000%	0.000%	67.862%	32.138%
		Total Percentages		400.000%	0.000%	279.528%	120.472%
8		Average (GD AA)		100.000%	0.000%	69.882%	30.118%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 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		703,599,341	430,042,260	273,557,081	
		Percent		100.000%	61.120%	38.880%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		76,820,723	49,155,505	27,665,218	
		Percent		100.000%	63.987%	36.013%	
12	E-PLT	Net Electric Plant		1,858,393,733	1,176,994,507	681,399,226	
		Percent		100.000%	63.334%	36.666%	
13	E-PLT	Net Electric General Plant		101,705,229	63,704,073	38,001,156	
		Percent		100.000%	62.636%	37.364%	
14	E-SCM	Net Allocated Schedule M		-126,011,333	-80,409,830	-45,601,503	
		Percent		100.000%	63.812%	36.188%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 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 April 30, 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	298,844,338	0	298,844,338	200,733,927	0	200,733,927	98,110,411	0	98,110,411
99	442200	Commercial - Firm & Int.	268,588,139	0	268,588,139	187,858,140	0	187,858,140	80,729,999	0	80,729,999
1	442300	Industrial	109,029,481	0	109,029,481	46,735,251	0	46,735,251	62,294,230	0	62,294,230
99	444000	Public Street & Highway Lighting	6,666,503	0	6,666,503	4,510,708	0	4,510,708	2,155,795	0	2,155,795
99	499XXX	Unbilled Revenue	4,959,375	0	4,959,375	3,185,373	0	3,185,373	1,774,002	0	1,774,002
99	448000	Interdepartmental Revenue	1,042,119	0	1,042,119	840,635	0	840,635	201,484	0	201,484
		TOTAL SALES TO ULTIMATE CUSTOMERS	689,129,955	0	689,129,955	443,864,034	0	443,864,034	245,265,921	0	245,265,921
1	447XXX	Sales for Resale	0	209,847,961	209,847,961	0	136,128,372	136,128,372	0	73,719,589	73,719,589
		TOTAL SALES OF ELECTRICITY	689,129,955	209,847,961	898,977,916	443,864,034	136,128,372	579,992,406	245,265,921	73,719,589	318,985,510
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	644,856	0	644,856	400,470	0	400,470	244,386	0	244,386
1	453000	Sales of Water & Water Power	0	400,942	400,942	0	260,091	260,091	0	140,851	140,851
1	454000	Rent from Electric Property	2,660,218	73,985	2,734,203	1,786,769	47,994	1,834,763	873,449	25,991	899,440
1	456XXX	Other Electric Revenues	251,528	59,890,917	60,142,445	206,266	38,851,238	39,057,504	45,262	21,039,679	21,084,941
		TOTAL OTHER OPERATING REVENUE	3,556,602	60,365,844	63,922,446	2,393,505	39,159,323	41,552,828	1,163,097	21,206,521	22,369,618
		TOTAL ELECTRIC REVENUE	692,686,557	270,213,805	962,900,362	446,257,539	175,287,695	621,545,234	246,429,018	94,926,110	341,355,128
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	513,745	513,745	0	333,266	333,266	0	180,479	180,479
1	501000	Fuel	0	23,684,471	23,684,471	0	15,364,116	15,364,116	0	8,320,355	8,320,355
1	502000	Steam Expense	0	2,942,262	2,942,262	0	1,908,645	1,908,645	0	1,033,617	1,033,617
1	505000	Electric Expense	0	687,501	687,501	0	445,982	445,982	0	241,519	241,519
1	506000	Miscellaneous Steam Power Generation Expense	276,788	2,501,908	2,778,696	0	1,622,988	1,622,988	276,788	878,920	1,155,708
1	507000	Rent	0	29,615	29,615	0	19,211	19,211	0	10,404	10,404
MAINTENANCE											
1	510000	Supervision & Engineering	0	427,112	427,112	0	277,068	277,068	0	150,044	150,044
1	511000	Structures	0	481,233	481,233	0	312,176	312,176	0	169,057	169,057
1	512000	Boiler Plant	0	4,978,152	4,978,152	0	3,229,327	3,229,327	0	1,748,825	1,748,825
1	513000	Electric Plant	0	2,448,578	2,448,578	0	1,588,393	1,588,393	0	860,185	860,185
1	514000	Miscellaneous Steam Plant	0	837,960	837,960	0	543,585	543,585	0	294,375	294,375
		TOTAL STEAM POWER GENERATION EXP	276,788	39,532,537	39,809,325	0	25,644,757	25,644,757	276,788	13,887,780	14,164,568

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	2,417,928	2,417,928	0	1,568,510	1,568,510	0	849,418	849,418
1	536000	Water for Power	0	828,586	828,586	0	537,504	537,504	0	291,082	291,082
1	537000	Hydraulic Expense	3,823,293	1,123,628	4,946,921	2,244,016	728,897	2,972,913	1,579,277	394,731	1,974,008
1	538000	Electric Expense	0	5,717,396	5,717,396	0	3,708,875	3,708,875	0	2,008,521	2,008,521
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	597,129	597,129	0	387,358	387,358	0	209,771	209,771
1	540000	Rent	-374,843	936,279	561,436	-69,815	607,364	537,549	-305,028	328,915	23,887
1	540100	MT Trust Funds Land Settlement Rents	5,679,350	0	5,679,350	3,463,586	0	3,463,586	2,215,764	0	2,215,764
MAINTENANCE											
1	541000	Supervision & Engineering	0	254,607	254,607	0	165,164	165,164	0	89,443	89,443
1	542000	Structures	0	427,587	427,587	0	277,376	277,376	0	150,211	150,211
1	543000	Reservoirs, Dams, & Waterways	0	734,215	734,215	0	476,285	476,285	0	257,930	257,930
1	544000	Electric Plant	0	1,771,139	1,771,139	0	1,148,938	1,148,938	0	622,201	622,201
1	545000	Miscellaneous Hydraulic Plant	0	148,333	148,333	0	96,224	96,224	0	52,109	52,109
TOTAL HYDRO POWER GENERATION EXP			9,127,800	14,956,827	24,084,627	5,637,787	9,702,495	15,340,282	3,490,013	5,254,332	8,744,345
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	944,487	944,487	0	612,689	612,689	0	331,798	331,798
1	547000	Fuel	0	92,723,096	92,723,096	0	60,149,472	60,149,472	0	32,573,624	32,573,624
1	548000	Generation Expense	0	2,599,236	2,599,236	0	1,686,124	1,686,124	0	913,112	913,112
1	549000	Miscellaneous Other Power Generation Expense	0	463,126	463,126	0	300,430	300,430	0	162,696	162,696
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	788,397	788,397	0	511,433	511,433	0	276,964	276,964
1	552000	Structures	0	1,181	1,181	0	766	766	0	415	415
1	553000	Generating & Electric Equipment	0	1,935,365	1,935,365	0	1,255,471	1,255,471	0	679,894	679,894
1	554000	Miscellaneous Other Power Generation Plant	0	91,584	91,584	0	59,411	59,411	0	32,173	32,173
TOTAL OTHER POWER GENERATION EXP			0	99,512,661	99,512,661	0	64,553,863	64,553,863	0	34,958,798	34,958,798
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,108,027	270,380,460	289,488,487	0	175,395,804	175,395,804	19,108,027	94,984,656	114,092,683
1	556000	System Control & Load Dispatching	0	529,517	529,517	0	343,498	343,498	0	186,019	186,019
E-557	557XXX	Other Expense	15,137,511	50,432,391	65,569,902	19,473,335	32,715,492	52,188,827	-4,335,824	17,716,899	13,381,075
TOTAL OTHER POWER SUPPLY EXPENSE			34,245,538	321,342,368	355,587,906	19,473,335	208,454,794	227,928,129	14,772,203	112,887,574	127,659,777
TOTAL POWER PRODUCTION O&M EXP			43,650,126	475,344,393	518,994,519	25,111,122	308,355,909	333,467,031	18,539,004	166,988,484	185,527,488

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	2,142,506	2,371,525	158,213	1,389,844	1,548,057	70,806	752,662	823,468
1	561000	Load Dispatching	0	2,272,537	2,272,537	0	1,474,195	1,474,195	0	798,342	798,342
1	562000	Station Expense	0	202,811	202,811	0	131,563	131,563	0	71,248	71,248
1	563000	Overhead Line Expense	0	450,804	450,804	0	292,437	292,437	0	158,367	158,367
1	565000	Transmission of Electricity by Others	0	14,840,221	14,840,221	0	9,626,851	9,626,851	0	5,213,370	5,213,370
1	566000	Miscellaneous Transmission Expense	0	1,451,795	1,451,795	0	941,779	941,779	0	510,016	510,016
1	567000	Rent	0	101,860	101,860	0	66,077	66,077	0	35,783	35,783
MAINTENANCE											
1	568000	Supervision & Engineering	0	586,637	586,637	0	380,551	380,551	0	206,086	206,086
1	569000	Structures	3,520	336,939	340,459	0	218,572	218,572	3,520	118,367	121,887
1	570000	Station Equipment	0	1,158,943	1,158,943	0	751,806	751,806	0	407,137	407,137
1	571000	Overhead Lines	11,150	1,579,157	1,590,307	1,312	1,024,399	1,025,711	9,838	554,758	564,596
1	572000	Underground Lines	0	13,362	13,362	0	8,668	8,668	0	4,694	4,694
1	573000	Service Miscellaneous	0	16,820	16,820	0	10,911	10,911	0	5,909	5,909
TOTAL TRANSMISSION OPERATING EXP			243,689	25,154,392	25,398,081	159,525	16,317,653	16,477,178	84,164	8,836,739	8,920,903
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,299,457	27,299,457	0	17,709,158	17,709,158	0	9,590,299	9,590,299
1	403X40	Depreciation Expense--Transmission Plant	0	9,516,962	9,516,962	0	6,173,653	6,173,653	0	3,343,309	3,343,309
1	404X30	Amortization of Limited-Term Plant	2,785	93,058	95,843	2,785	60,367	63,152	0	32,691	32,691
1	404X20	Amortization of Hydro Licensing Costs	11,624	841,229	852,853	11,624	545,705	557,329	0	295,524	295,524
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	5,906	0	5,906	5,013	0	5,013	893	0	893
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	758	116,667	117,425	758	75,682	76,440	0	40,985	40,985
1	407325	Lake CDA IPA Interest Expense	0	83,363	83,363	0	54,078	54,078	0	29,285	29,285
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	291,624	0	291,624	153,132	0	153,132	138,492	0	138,492
1	407382	Reg Debit Amt CDA Settlement	0	702,268	702,268	0	455,561	455,561	0	246,707	246,707
99	407382	Reg Debit Amt CDA Settlement	16,354	0	16,354	11,769	0	11,769	4,585	0	4,585
99	407482	Reg Credit Amt Lake CDA Settlement	-326,301	0	-326,301	-271,369	0	-271,369	-54,932	0	-54,932
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	-22,672	0	-22,672	0	0	0	-22,672	0	-22,672
99	407450/499	Amortization of BPA Residential Exchange Credit	-8,814,048	0	-8,814,048	-5,908,975	0	-5,908,975	-2,905,073	0	-2,905,073
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,102,994	13,102,994	0	8,499,913	8,499,913	0	4,603,081	4,603,081
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-7,207,018	51,755,998	44,548,980	-3,881,607	33,574,117	29,692,510	-3,325,411	18,181,881	14,856,470
TOTAL PRODUCTION & TRANS EXPENSE			36,686,797	552,254,783	588,941,580	21,389,040	358,247,679	379,636,719	15,297,757	194,007,104	209,304,861

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	363,352	1,061,198	1,424,550	209,019	717,062	926,081	154,333	344,136	498,469
3	582000	Station Expense	622,447	15,829	638,276	402,969	10,696	413,665	219,478	5,133	224,611
3	583000	Overhead Line Expense	810,969	544,387	1,355,356	508,975	367,848	876,823	301,994	176,539	478,533
3	584000	Underground Line Expense	744,240	300	744,540	491,811	203	492,014	252,429	97	252,526
3	585000	Street Light & Signal System Operation Expense	232,869	0	232,869	51,175	0	51,175	181,694	0	181,694
3	586000	Meter Expense	1,663,458	0	1,663,458	1,479,773	0	1,479,773	183,685	0	183,685
3	587000	Customer Installations Expense	829,957	8,332	838,289	418,458	5,630	424,088	411,499	2,702	414,201
3	588000	Miscellaneous Distribution Expense	3,219,907	2,738,716	5,958,623	2,285,373	1,850,578	4,135,951	934,534	888,138	1,822,672
3	589000	Rent	49,237	232,915	282,152	48,910	157,383	206,293	327	75,532	75,859
MAINTENANCE:											
3	590000	Supervision & Engineering	516,132	830,651	1,346,783	332,933	561,279	894,212	183,199	269,372	452,571
3	591000	Structures	318,602	405	319,007	208,983	274	209,257	109,619	131	109,750
3	592000	Station Equipment	882,113	74,070	956,183	562,223	50,050	612,273	319,890	24,020	343,910
3	593000	Overhead Lines	6,022,716	1,657	6,024,373	3,795,998	1,120	3,797,118	2,226,718	537	2,227,255
3	594000	Underground Lines	975,521	0	975,521	719,850	0	719,850	255,671	0	255,671
3	595000	Line Transformers	680,642	299,262	979,904	519,526	202,214	721,740	161,116	97,048	258,164
3	596000	Street Light & Signal System Maintenance Exp	691,148	0	691,148	477,466	0	477,466	213,682	0	213,682
3	597000	Meters	154,527	0	154,527	124,878	0	124,878	29,649	0	29,649
3	598000	Miscellaneous Distribution Expense	230,203	31,092	261,295	205,582	21,009	226,591	24,621	10,083	34,704
TOTAL DISTRIBUTION OPERATING EXP			19,008,040	5,838,814	24,846,854	12,843,902	3,945,346	16,789,248	6,164,138	1,893,468	8,057,606
99	403X50	Depreciation Expense--Distribution Plant	27,206,766	0	27,206,766	17,272,716	0	17,272,716	9,934,050	0	9,934,050
E-OTX		Taxes Other Than FIT--Distribution	39,083,078	0	39,083,078	34,167,380	0	34,167,380	4,915,698	0	4,915,698
TOTAL DISTRIBUTION EXPENSES			85,297,884	5,838,814	91,136,698	64,283,998	3,945,346	68,229,344	21,013,886	1,893,468	22,907,354
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	618,845	618,845	0	406,482	406,482	0	212,363	212,363
2	902000	Meter Reading Expenses	2,538,513	127,713	2,666,226	2,208,636	83,887	2,292,523	329,877	43,826	373,703
E-903	903XXX	Customer Records & Collection Expenses	1,893,820	6,402,864	8,296,684	1,321,439	4,194,891	5,516,330	572,381	2,207,973	2,780,354
2	904000	Uncollectible Accounts	0	3,080,364	3,080,364	0	2,023,306	2,023,306	0	1,057,058	1,057,058
2	905000	Misc Customer Accounts	0	239,646	239,646	0	157,409	157,409	0	82,237	82,237
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,432,333	10,469,432	14,901,765	3,530,075	6,865,975	10,396,050	902,258	3,603,457	4,505,715
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	26,698,892	569,693	27,268,585	19,618,584	374,197	19,992,781	7,080,308	195,496	7,275,804
2	909000	Advertising	64,919	165,302	230,221	48,613	108,577	157,190	16,306	56,725	73,031
2	910000	Misc Customer Service & Info Exp	0	160,418	160,418	0	105,369	105,369	0	55,049	55,049
TOTAL CUSTOMER SERVICE & INFO EXP			26,763,811	895,413	27,659,224	19,667,197	588,143	20,255,340	7,096,614	307,270	7,403,884

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	351,113	351,113	0	230,625	230,625	0	120,488	120,488
2	913000	Advertising	0	101,426	101,426	0	66,621	66,621	0	34,805	34,805
2	916000	Miscellaneous Sales Expenses	215,033	50,021	265,054	201,723	32,856	234,579	13,310	17,165	30,475
TOTAL SALES EXPENSES			215,033	502,560	717,593	201,723	330,102	531,825	13,310	172,458	185,768
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	164,903	21,288,041	21,452,944	75,035	13,812,958	13,887,993	89,868	7,475,083	7,564,951
4	921000	Office Supplies & Expenses	2,164	3,893,282	3,895,446	2,104	2,526,195	2,528,299	60	1,367,087	1,367,147
4	922000	Admin Exp Transferred--Credit	0	-52,578	-52,578	0	-34,116	-34,116	0	-18,462	-18,462
4	923000	Outside Services Employed	0	11,254,026	11,254,026	0	7,302,287	7,302,287	0	3,951,739	3,951,739
4	924000	Property Insurance Premium	0	1,293,776	1,293,776	0	839,479	839,479	0	454,297	454,297
4	925XXX	Injuries and Damages	2,451	3,479,745	3,482,196	2,451	2,257,867	2,260,318	0	1,221,878	1,221,878
4	926XXX	Employee Pensions and Benefits	341,248	662,394	1,003,642	252,466	429,801	682,267	88,782	232,593	321,375
4	927000	Franchise Requirements	6,704	0	6,704	0	0	0	6,704	0	6,704
1	928000	Regulatory Commission Expenses	1,797,431	3,338,247	5,135,678	1,286,485	2,165,521	3,452,006	510,946	1,172,726	1,683,672
4	930000	Miscellaneous General Expenses	281,898	3,276,880	3,558,778	255,021	2,126,236	2,381,257	26,877	1,150,644	1,177,521
4	931000	Rents	74,059	415,406	489,465	60,415	269,540	329,955	13,644	145,866	159,510
4	935000	Maintenance of General Plant	631,231	7,005,511	7,636,742	181,865	4,545,596	4,727,461	449,366	2,459,915	2,909,281
TOTAL ADMIN & GEN OPERATING EXP			3,302,089	55,854,730	59,156,819	2,115,842	36,241,364	38,357,206	1,186,247	19,613,366	20,799,613
E-ADP		Depreciation Expense--General Plant	2,472,971	5,806,257	8,279,228	1,333,304	3,767,448	5,100,752	1,139,667	2,038,809	3,178,476
E-CAM		Amortization--Intangible Plant--Software	0	4,419,263	4,419,263	0	2,867,483	2,867,483	0	1,551,780	1,551,780
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			5,775,060	66,087,688	71,862,748	3,449,146	42,881,121	46,330,267	2,325,914	23,206,567	25,532,481
TOTAL EXPENSES BEFORE FIT			159,170,918	636,048,690	795,219,608	112,521,179	412,858,366	525,379,545	46,649,739	223,190,324	269,840,063
NET OPERATING INCOME BEFORE FIT					167,680,754			96,165,689			71,515,065
E-FIT		FEDERAL INCOME TAX--Normal Accrual			12,498,938			7,376,770			5,122,168
E-FIT		DEFERRED FEDERAL INCOME TAX			32,439,965			17,220,511			15,219,454
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
ELECTRIC NET OPERATING INCOME					122,750,586			71,574,074			51,176,512

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.571%	32.429%
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 April 30, 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	167,342,313	167,342,313	0	108,554,958	108,554,958	0	58,787,355	58,787,355
1	555312	Purchased Power -Lancaster	0	8,207,705	8,207,705	0	5,324,338	5,324,338	0	2,883,367	2,883,367
1	555313	Energy Deviationsr -Lancaster	0	419,059	419,059	0	271,844	271,844	0	147,215	147,215
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,108,027	0	19,108,027	0	0	0	19,108,027	0	19,108,027
1	555550	Non-Monetary Exchange Power	0	-163,603	-163,603	0	-106,129	-106,129	0	-57,474	-57,474
1	555700	Bookout Purchases	0	93,917,898	93,917,898	0	60,924,540	60,924,540	0	32,993,358	32,993,358
1	555710	Intercompany Purchased Power	0	657,088	657,088	0	426,253	426,253	0	230,835	230,835
TOTAL ACCOUNT 555			19,108,027	270,380,460	289,488,487	0	175,395,804	175,395,804	19,108,027	94,984,656	114,092,683

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 April 30, 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	5,433,925	5,433,925	0	3,524,987	3,524,987	0	1,908,938	1,908,938
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	44,214,878	44,214,878	0	28,682,191	28,682,191	0	15,532,687	15,532,687
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	-1,818,125	0	-1,818,125	-1,544,286	0	-1,544,286	-273,839	0	-273,839
1	557170	Broker Fees - Power	0	178,099	178,099	0	115,533	115,533	0	62,566	62,566
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	25,793,000	0	25,793,000	25,793,000	0	25,793,000	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-5,272,877	0	-5,272,877	-5,272,877	0	-5,272,877	0	0	0
99	557380	Idaho PCA Deferred	-18,401,011	0	-18,401,011	0	0	0	-18,401,011	0	-18,401,011
99	557390	Idaho PCA Amortization	14,017,822	0	14,017,822	0	0	0	14,017,822	0	14,017,822
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	256,738	256,738	0	166,546	166,546	0	90,192	90,192
TOTAL ACCOUNT 557			15,137,511	50,432,391	65,569,902	19,473,335	32,715,492	52,188,827	-4,335,824	17,716,899	13,381,075

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 April 30, 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	1,893,820	5,944,740	7,838,560	1,321,439	3,904,743	5,226,182	572,381	2,039,997	2,612,378
12	903920	A/R Sold - Program Fees	0	448,672	448,672	0	284,162	284,162	0	164,510	164,510
12	903930	A/R Sold - Maturity Yield Fee	0	9,452	9,452	0	5,986	5,986	0	3,466	3,466
TOTAL ACCOUNT 903			1,893,820	6,402,864	8,296,684	1,321,439	4,194,891	5,516,330	572,381	2,207,973	2,780,354

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	12	Net Electric Plant	100.000%	63.334%	36.666%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended April 30, 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	2,872	569,693	572,565	2,872	374,197	377,069	0	195,496	195,496
99	908600	DSM Tariff Rider Expense Offset	25,058,964	0	25,058,964	18,983,912	0	18,983,912	6,075,052	0	6,075,052
99	908610	Limited Income Tax Refund Program	351,590	0	351,590	351,590	0	351,590	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	552,517	0	552,517	280,210	0	280,210	272,307	0	272,307
99	908990	DSM Amortization	732,949	0	732,949	0	0	0	732,949	0	732,949
TOTAL ACCOUNT 908			26,698,892	569,693	27,268,585	19,618,584	374,197	19,992,781	7,080,308	195,496	7,275,804

ALLOCATION RATIOS:

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

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended April 30, 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	962,900,362	621,545,234	341,355,128
E-OPS	Operating & Maintenance Expense	671,674,855	436,273,878	235,400,977
E-OPS	Book Depreciation & Amortization	71,358,681	46,438,374	24,920,307
E-OTX	Taxes Other than FIT	52,186,072	42,667,293	9,518,779
	Net Operating Income Before FIT	167,680,754	96,165,689	71,515,065
E-INT	Less: Interest Expense	55,767,059	36,363,757	19,403,302
E-SCM	Add: Schedule M Additions	89,471,654	60,763,051	28,708,603
E-SCM	Less: Schedule M Deductions	162,621,624	97,508,357	65,113,267
	Taxable Net Operating Income	38,763,725	23,056,626	15,707,099
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	13,567,304	8,069,819	5,497,485
1	Production Tax Credit	(1,068,366)	(693,049)	(375,317)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	12,498,938	7,376,770	5,122,168
E-DTE	Deferred FIT	32,439,965	17,220,511	15,219,454
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	44,930,168	24,591,615	20,338,553

ALLOCATION RATIOS:

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

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended April 30, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	3,745,990	3,745,990	0	2,372,485	2,372,485	0	1,373,505	1,373,505
2	997002	Injuries and Damages	0	-302,400	-302,400	0	-198,628	-198,628	0	-103,772	-103,772
12	997003	Salvage	0	-2,705,511	-2,705,511	0	-1,713,508	-1,713,508	0	-992,003	-992,003
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	-121,357	-121,357	0	-78,744	-78,744	0	-42,613	-42,613
99	997007	Idaho PCA	-4,383,189	0	-4,383,189	0	0	0	-4,383,189	0	-4,383,189
99	997008	Idaho DSM Book Amortization	732,949	0	732,949	0	0	0	732,949	0	732,949
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	228,344	228,344	0	148,163	148,163	0	80,181	80,181
12	997016	Redemption Expense Amortization	0	1,382,390	1,382,390	0	875,523	875,523	0	506,867	506,867
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	2,783,118	0	2,783,118	2,210,745	0	2,210,745	572,373	0	572,373
4	997018	DSM Tariff Rider		-48	-48	0	-31	-31	0	-17	-17
1	997019	CSS Temporary Service Fees	351,987	0	351,987	67,140	0	67,140	284,847	0	284,847
4	997020	FAS87 Current Pension Accrual	0	1,000,391	1,000,391	0	649,114	649,114	0	351,277	351,277
99	997021	Wartsilla Generators Amortization	621,624	0	621,624	368,160	0	368,160	253,464	0	253,464
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	1,251,536	1,251,536	0	792,648	792,648	0	458,888	458,888
99	997033	BPA Residential Exchange	1,870,481	0	1,870,481	1,314,358	0	1,314,358	556,123	0	556,123
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	5,015,609	5,015,609	0	3,294,453	3,294,453	0	1,721,156	1,721,156
99	997064	Chicago Climate Exchange	-417,700	0	-417,700	0	0	0	-417,700	0	-417,700
99	997065	Amortization - Unbilled Revenue Add-Ins	-1,818,357	0	-1,818,357	-1,638,763	0	-1,638,763	-179,594	0	-179,594
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	29,793,193	47,983,664	77,776,857	18,652,172	31,128,640	49,780,812	11,141,021	16,855,024	27,996,045
TOTAL SCHEDULE M ADDITIONS			33,351,954	56,119,700	89,471,654	24,374,670	36,388,381	60,763,051	8,977,284	19,731,319	28,708,603

ELECTRIC SCHEDULE M ITEMS	Report ID:
For Twelve Months Ended April 30, 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 Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	2,324,929	2,324,929	0	1,508,181	1,508,181	0	816,748	816,748
99	997043	Washington Deferred Power Costs	-25,795,154	0	-25,795,154	-25,795,154	0	-25,795,154	0	0	0
1	997044	Non-Monetary Power Costs	0	163,603	163,603	0	106,129	106,129	0	57,474	57,474
1	997045	Section 199 Manufacturing Deduction	0	5,400,000	5,400,000	0	3,502,980	3,502,980	0	1,897,020	1,897,020
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)	-251,796	0	-251,796	0	0	0	-251,796	0	-251,796
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	152,912,778	152,912,778	0	97,844,299	97,844,299	0	55,068,479	55,068,479
99	997050	CS2 Levelized Return	22,672	0	22,672	0	0	0	22,672	0	22,672
99	997051	Wind Generation AFUDC - ID	92,072	0	92,072	0	0	0	92,072	0	92,072
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	220,818	0	220,818	196,279	0	196,279	24,539	0	24,539
99	997058	Colstrip Settlement	-276,788	0	-276,788	0	0	0	-276,788	0	-276,788
99	997059	Spokane River Relicensing PME	640,328	0	640,328	465,404	0	465,404	174,924	0	174,924
1	997061	CDA Lake Fund Settlement - AN	0	9,883,333	9,883,333	0	6,411,318	6,411,318	0	3,472,015	3,472,015
99	997061	CDA Lake Fund Settlement	-101,881	0	-101,881	31,452	0	31,452	-133,333	0	-133,333
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	127,236	127,236	0	68,856	68,856
1	997063	CDA Lake Settlement - AN	0	9,313,644	9,313,644	0	6,041,761	6,041,761	0	3,271,883	3,271,883
99	997063	CDA Lake Settlement	650,647	0	650,647	517,280	0	517,280	133,367	0	133,367
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	20,017	20,017	0	12,985	12,985	0	7,032	7,032
1	997069	Lancaster Deferral	5,272,877	0	5,272,877	5,272,877	0	5,272,877	0	0	0
TOTAL SCHEDULE M DEDUCTIONS			-19,509,409	182,131,033	162,621,624	-19,289,854	116,798,211	97,508,357	-219,555	65,332,822	65,113,267

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.571%	32.429%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.120%	38.880%
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%	63.334%	36.666%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended April 30, 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	42,061,611	26,840,355	15,221,256
99	410100	Deferred Federal Income Tax Expense - Washington	-5,887,241	-5,887,241	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,794,435	0	1,794,435
		Sub-Total	37,968,805	20,953,114	17,015,691
14	411100	Deferred Federal Income Tax Expense - Allocated	-2,126,492	-1,356,957	-769,535
99	411100	Deferred Federal Income Tax Expense - Washington	-2,375,646	-2,375,646	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,026,702	0	-1,026,702
		Sub-Total	-5,528,840	-3,732,603	-1,796,237
		Total Deferred Federal Income Tax Expense	32,439,965	17,220,511	15,219,454
E-ALL	14	Net Allocated Schedule M	100.000%	63.812%	36.188%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended April 30, 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	1,622,509,647	1,034,530,788	587,978,859
	Interest Deduction for FIT Calculation	55,767,059	36,363,757	19,403,302
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 April 30, 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	1,270,236	1,270,236	0	824,002	824,002	0	446,234	446,234
1	408150	R&P Property Tax--Production	0	8,961,211	8,961,211	0	5,813,138	5,813,138	0	3,148,073	3,148,073
1	408180	R&P Property Tax--Transmission	0	2,693,373	2,693,373	0	1,747,191	1,747,191	0	946,182	946,182
1	409100	State Income Tax--Montana & Oregon	0	155,386	155,386	0	100,799	100,799	0	54,587	54,587
TOTAL PRODUCTION & TRANSMISSION			0	13,102,994	13,102,994	0	8,499,913	8,499,913	0	4,603,081	4,603,081
DISTRIBUTION											
99	408110	State Excise Tax	16,756,597	0	16,756,597	16,756,597	0	16,756,597	0	0	0
99	408120	Municipal Occupation & License Tax	17,978,074	0	17,978,074	15,043,337	0	15,043,337	2,934,737	0	2,934,737
99	408160	Miscellaneous State or Local Tax--WA & ID	6,047	0	6,047	0	0	0	6,047	0	6,047
99	408170	R&P Property Tax--Distribution	4,038,601	0	4,038,601	2,367,446	0	2,367,446	1,671,155	0	1,671,155
99	409100	State Income Tax--Idaho	303,759	0	303,759	0	0	0	303,759	0	303,759
TOTAL DISTRIBUTION			39,083,078	0	39,083,078	34,167,380	0	34,167,380	4,915,698	0	4,915,698
TOTAL TAXES OTHER THAN FIT			39,083,078	13,102,994	52,186,072	34,167,380	8,499,913	42,667,293	4,915,698	4,603,081	9,518,779

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 April 30, 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	290,580	40,438,190	40,728,770	290,580	26,232,254	26,522,834	0	14,205,936	14,205,936
1	182324/81	CDA Settlement	0	37,254,002	37,254,002	0	24,166,671	24,166,671	0	13,087,331	13,087,331
1	303000	Misc Intangible Plant	153,179	2,127,553	2,280,732	153,179	1,380,144	1,533,323	0	747,409	747,409
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	16,414,281	16,414,281	0	10,650,570	10,650,570	0	5,763,711	5,763,711
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,359,157	7,359,157	0	4,775,063	4,775,063	0	2,584,094	2,584,094
TOTAL INTANGIBLE PLANT			443,759	103,746,382	104,190,141	443,759	67,304,107	67,747,866	0	36,442,275	36,442,275
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,075	2,231,075	0	1,447,298	1,447,298	0	783,777	783,777
1	311XXX	Structures & Improvements	0	124,917,096	124,917,096	0	81,033,720	81,033,720	0	43,883,376	43,883,376
1	312000	Boiler Plant	0	166,011,637	166,011,637	0	107,691,749	107,691,749	0	58,319,888	58,319,888
1	314000	Turbogenerator Units	0	48,401,363	48,401,363	0	31,397,964	31,397,964	0	17,003,399	17,003,399
1	315000	Accessory Electric Equipment	0	26,774,758	26,774,758	0	17,368,786	17,368,786	0	9,405,972	9,405,972
1	316000	Miscellaneous Power Plant Equipment	0	15,652,656	15,652,656	0	10,153,878	10,153,878	0	5,498,778	5,498,778
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	383,988,585	383,988,585	0	249,093,395	249,093,395	0	134,895,190	134,895,190
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,107,639	56,107,639	0	36,397,025	36,397,025	0	19,710,614	19,710,614
1	331XXX	Structures & Improvements	0	40,290,714	40,290,714	0	26,136,586	26,136,586	0	14,154,128	14,154,128
1	332XXX	Reservoirs, Dams, & Waterways	0	117,717,973	117,717,973	0	76,363,649	76,363,649	0	41,354,324	41,354,324
1	333000	Waterwheels, Turbines, & Generators	0	140,433,207	140,433,207	0	91,099,021	91,099,021	0	49,334,186	49,334,186
1	334000	Accessory Electric Equipment	0	32,519,764	32,519,764	0	21,095,571	21,095,571	0	11,424,193	11,424,193
1	335XXX	Miscellaneous Power Plant Equipment	0	7,258,725	7,258,725	0	4,708,735	4,708,735	0	2,549,990	2,549,990
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	396,327,585	396,327,585	0	257,097,704	257,097,704	0	139,229,881	139,229,881
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	15,692,529	15,692,529	0	10,179,744	10,179,744	0	5,512,785	5,512,785
1	342000	Fuel Holders, Producers, & Accessories	0	21,092,089	21,092,089	0	13,682,438	13,682,438	0	7,409,651	7,409,651
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	198,456,025	198,456,025	0	128,738,423	128,738,423	0	69,717,602	69,717,602
1	345000	Accessory Electric Equipment	0	16,067,378	16,067,378	0	10,422,908	10,422,908	0	5,644,470	5,644,470
1	346000	Miscellaneous Power Plant Equipment	0	1,408,824	1,408,824	0	913,904	913,904	0	494,920	494,920
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,471,180	275,471,180	0	178,698,154	178,698,154	0	96,773,026	96,773,026
TOTAL PRODUCTION PLANT			0	1,055,787,350	1,055,787,350	0	684,889,253	684,889,253	0	370,898,097	370,898,097

ELECTRIC UTILITY PLANT For Twelve Months Ended April 30, 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	16,056,009	16,056,009	0	10,415,533	10,415,533	0	5,640,476	5,640,476
1	352XXX	Structures & Improvements	0	15,981,141	15,981,141	0	10,366,966	10,366,966	0	5,614,175	5,614,175
1	353000	Station Equipment	0	176,791,323	176,791,323	0	114,684,531	114,684,531	0	62,106,792	62,106,792
1	354000	Towers & Fixtures	0	17,110,657	17,110,657	0	11,099,683	11,099,683	0	6,010,974	6,010,974
1	355000	Poles & Fixtures	0	130,435,324	130,435,324	0	84,613,395	84,613,395	0	45,821,929	45,821,929
1	356000	Overhead Conductors & Devices	0	105,235,168	105,235,168	0	68,266,053	68,266,053	0	36,969,115	36,969,115
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	468,417,428	468,417,428	0	303,862,385	303,862,385	0	164,555,043	164,555,043
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,875	0	4,277,875	3,313,846	0	3,313,846	964,029	0	964,029
99	360400	Land Easements	57,016	0	57,016	57,016	0	57,016	0	0	0
99	361000	Structures & Improvements	13,443,283	0	13,443,283	9,515,828	0	9,515,828	3,927,455	0	3,927,455
99	362000	Station Equipment	91,364,756	0	91,364,756	58,831,665	0	58,831,665	32,533,091	0	32,533,091
99	364000	Poles, Towers, & Fixtures	210,397,116	0	210,397,116	127,593,366	0	127,593,366	82,803,750	0	82,803,750
99	365000	Overhead Conductors & Devices	136,842,943	0	136,842,943	81,171,396	0	81,171,396	55,671,547	0	55,671,547
99	366000	Underground Conduit	73,958,505	0	73,958,505	45,623,034	0	45,623,034	28,335,471	0	28,335,471
99	367000	Underground Conductors & Devices	121,303,947	0	121,303,947	77,503,931	0	77,503,931	43,800,016	0	43,800,016
99	368000	Line Transformers	168,028,586	0	168,028,586	108,953,075	0	108,953,075	59,075,511	0	59,075,511
99	369XXX	Services	114,145,565	0	114,145,565	70,604,417	0	70,604,417	43,541,148	0	43,541,148
99	370000	Meters	44,873,416	0	44,873,416	16,259,203	0	16,259,203	28,614,213	0	28,614,213
99	373XXX	Street Light & Signal Systems	28,937,055	0	28,937,055	16,135,030	0	16,135,030	12,802,025	0	12,802,025
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,007,630,063	0	1,007,630,063	615,561,807	0	615,561,807	392,068,256	0	392,068,256
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	2,596,812	3,415,489	371,603	1,684,967	2,056,570	447,074	911,845	1,358,919
4	390XXX	Structures & Improvements	6,511,029	30,580,318	37,091,347	1,767,704	19,842,345	21,610,049	4,743,325	10,737,973	15,481,298
4	391XXX	Office Furniture & Equipment	0	24,167,736	24,167,736	0	15,681,477	15,681,477	0	8,486,259	8,486,259
4	392XXX	Transportation Equipment	7,998,725	5,337,966	13,336,691	5,474,509	3,463,593	8,938,102	2,524,216	1,874,373	4,398,589
4	393000	Stores Equipment	304,866	959,965	1,264,831	121,921	622,883	744,804	182,945	337,082	520,027
4	394000	Tools, Shop & Garage Equipment	1,762,112	3,921,805	5,683,917	1,321,730	2,544,702	3,866,432	440,382	1,377,103	1,817,485
4	395000	Laboratory Equipment	376,314	1,594,294	1,970,608	230,136	1,034,474	1,264,610	146,178	559,820	705,998
4	396XXX	Power Operated Equipment	19,007,667	6,916,909	25,924,576	12,303,987	4,488,106	16,792,093	6,703,680	2,428,803	9,132,483
4	397XXX	Communications Equipment	11,189,715	42,414,854	53,604,569	5,921,444	27,521,302	33,442,746	5,268,271	14,893,552	20,161,823
4	398000	Miscellaneous Equipment	6,563	362,394	368,957	1,829	235,143	236,972	4,734	127,251	131,985
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	47,975,668	118,853,053	166,828,721	27,514,863	77,118,992	104,633,855	20,460,805	41,734,061	62,194,866
		TOTAL PLANT IN SERVICE	1,056,049,490	1,746,804,213	2,802,853,703	643,520,429	1,133,174,737	1,776,695,166	412,529,061	613,629,476	1,026,158,537
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,056,049,490	1,746,804,213	2,802,853,703	643,520,429	1,133,174,737	1,776,695,166	412,529,061	613,629,476	1,026,158,537

ELECTRIC UTILITY PLANT For Twelve Months Ended April 30, 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	251,508,393	251,508,393	0	163,153,495	163,153,495	0	88,354,898	88,354,898
1	108000	Hydro Production Plant	0	96,863,951	96,863,951	0	62,835,645	62,835,645	0	34,028,306	34,028,306
1	108X03	Other Production Plant	0	53,573,692	53,573,692	0	34,753,254	34,753,254	0	18,820,438	18,820,438
1	108X04	Transmission Plant	0	157,649,129	157,649,129	0	102,266,990	102,266,990	0	55,382,139	55,382,139
E-ADP	108X05	Distribution Plant	304,030,722	0	304,030,722	185,519,547	0	185,519,547	118,511,175	0	118,511,175
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,236	0	-88,236	-53,842	0	-53,842	-34,394	0	-34,394
E-ADP	108X06	General Plant - Non-Transportation	15,318,251	43,390,360	58,708,611	8,476,349	28,154,269	36,630,618	6,841,902	15,236,091	22,077,993
E-ADP	108X07	General Plant - Transportation	3,847,325	2,567,556	6,414,881	2,633,180	1,665,984	4,299,164	1,214,145	901,572	2,115,717
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-230,303	-230,303	0	-149,398	-149,398	0	-80,905	-80,905
TOTAL ACCUMULATED DEPRECIATION			323,108,062	605,322,778	928,430,840	196,575,234	392,680,239	589,255,473	126,532,828	212,642,539	339,175,367
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	18,007	4,131,282	4,149,289	18,007	2,679,963	2,697,970	0	1,451,319	1,451,319
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	82,738	82,738	0	53,685	53,685	0	29,053	29,053
E-CAM	111X08	Intangible Plant-Computer Software	0	11,685,993	11,685,993	0	7,582,573	7,582,573	0	4,103,420	4,103,420
TOTAL ACCUMULATED AMORTIZATION			128,685	15,900,445	16,029,130	128,685	10,316,501	10,445,186	0	5,583,944	5,583,944
NET ELECTRIC UTILITY PLANT			732,812,743	1,125,580,990	1,858,393,733	446,816,510	730,177,997	1,176,994,507	285,996,233	395,402,993	681,399,226

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 April 30, 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	732,812,743	1,125,580,990	1,858,393,733	446,816,510	730,177,997	1,176,994,507	285,996,233	395,402,993	681,399,226
	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)	6,735,348	0	6,735,348	4,268,988	0	4,268,988	2,466,360	0	2,466,360
4	Deferred Gain on Sale of General Office (190850)	0	148,714	148,714	0	96,495	96,495	0	52,219	52,219
12	Deferred F.I.T. - Plant In Service (282900)	0	-244,650,870	-244,650,870	0	-154,947,182	-154,947,182	0	-89,703,688	-89,703,688
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-10,269,594	-10,269,594	0	-6,663,529	-6,663,529	0	-3,606,065	-3,606,065
99	ADFIT - Boulder Park Idaho Write Off (190040)	634,110	0	634,110	0	0	0	634,110	0	634,110
99	Spokane River Relicensing (283322)	-177,956	0	-177,956	-160,885	0	-160,885	-17,071	0	-17,071
99	Spokane River PM&Es (283323)	-62,629	0	-62,629	-55,357	0	-55,357	-7,272	0	-7,272
1	ADFIT - Lake CDA CDR Fund (283324)	0	-2,375,943	-2,375,943	0	-1,541,274	-1,541,274	0	-834,669	-834,669
99	ADFIT - Lake CDA CDR Fund (283324)	-23,840	0	-23,840	-23,840	0	-23,840	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,570,358	0	-2,570,358	-1,697,203	0	-1,697,203	-873,155	0	-873,155
1	CDA Lake Settlement (283382)	0	-11,035,188	-11,035,188	0	-7,158,526	-7,158,526	0	-3,876,662	-3,876,662
99	CDA Lake Settlement (283382)	-469,617	0	-469,617	-381,824	0	-381,824	-87,793	0	-87,793
12	Electric portion of Bond Redemptions (283850)	0	-2,748,483	-2,748,483	0	-1,740,724	-1,740,724	0	-1,007,759	-1,007,759
1	Colstrip PCB (283200)	0	-587,115	-587,115	0	-380,862	-380,862	0	-206,253	-206,253
	TOTAL ACCUM DEFERRED INCOME TAX	4,065,058	-271,518,479	-267,453,421	1,949,879	-172,335,602	-170,385,723	2,115,179	-99,182,877	-97,067,698
	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)	5,584,525	0	5,584,525	4,008,359	0	4,008,359	1,576,166	0	1,576,166
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)	788,258	0	788,258	0	0	0	788,258	0	788,258
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	373,033	0	373,033	0	0	0	373,033	0	373,033
99	Invest in Exchange Power (124900, 124930)	24,091,577	0	24,091,577	24,091,577	0	24,091,577	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)	-2,261,570	0	-2,261,570	-724,794	0	-724,794	-1,536,776	0	-1,536,776
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)	508,491	0	508,491	459,708	0	459,708	48,783	0	48,783
99	Spokane River PM&Es (182323)	213,463	0	213,463	189,788	0	189,788	23,675	0	23,675
99	CDA CDR Fund (182324)	68,115	0	68,115	68,115	0	68,115	0	0	0
99	CDA Lake Settlement (182382)	1,090,925	0	1,090,925	1,090,925	0	1,090,925	0	0	0
99	CDA Lake Settlement (186382)	250,838	0	250,838	0	0	0	250,838	0	250,838
99	Montana Riverbed Settlement (186360)	7,343,879	0	7,343,879	4,849,148	0	4,849,148	2,494,731	0	2,494,731
99	Nez Perce Settlement - Idaho (186800)	322,083	0	322,083	0	0	0	322,083	0	322,083
4	Gain on Sale of General Office Bldg (253850)	0	-424,866	-424,866	0	-275,679	-275,679	0	-149,187	-149,187
	TOTAL OTHER ADJUSTMENTS	31,994,201	-424,866	31,569,335	28,197,683	-275,679	27,922,004	3,796,518	-149,187	3,647,331
	OTHER ADJUSTMENTS:	768,872,002	853,637,645	1,622,509,647	476,964,072	557,566,716	1,034,530,788	291,907,930	296,070,929	587,978,859

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%	63.334%	36.666%
E-ALL	13	Net Electric General Plant	100.000%	62.636%	37.364%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended April 30, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	Utility 7	0	0	0	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	4,370,542	3,155,225	849,502	365,814
8		Utility 8	32,731	0	22,873	9,858
9		Utility 9	9,703	7,660	2,043	0
	TOTAL		4,412,976	3,162,885	874,418	375,672
7	404X32 PC Software	Utility 7	1,347,710	972,952	261,954	112,803
8		Utility 8	85,773	0	59,940	25,833
9		Utility 9	0	0	0	0
	TOTAL		1,433,483	972,952	321,894	138,636
7	404X50 Leasehold Improvements	Utility 7	10,303	7,438	2,003	862
	TOTAL		10,303	7,438	2,003	862
	TOTAL		5,856,762	4,143,275	1,198,315	515,170

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 April 30, 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	6,420,912	4,635,449	1,248,033	537,430
8	Utility 8	134,869	0	94,249	40,620
9	Utility 9	700,333	552,878	147,455	0
9	Utility 9 - Washington	105,902	83,604	22,298	0
9	Utility 9 - Idaho	409,185	323,031	86,154	0
	Total	<u>7,771,201</u>	<u>5,594,962</u>	<u>1,598,189</u>	<u>578,050</u>
7	403X70 Utility 7	2,109	1,523	410	177
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,473</u>	<u>12,863</u>	<u>3,434</u>	<u>177</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 April 30, 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	477,147	0	0	0	0	477,147	0	0	477,147	0	0	0
99		Utility 2	477,056	0	0	0	0	0	0	0	0	477,056	0	477,056
7		Utility 7	3,277,385	0	0	2,366,043	2,366,043	0	0	637,025	637,025	0	274,317	274,317
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			5,527,673	371,603	447,074	2,596,812	3,415,489	576,255	92,058	692,498	1,360,811	477,056	274,317	751,373
390XXX Structures & Improvements														
99		Utility 0	2,743,233	477,236	1,273,741	992,256	2,743,233	0	0	0	0	0	0	0
99		Utility 1	918,048	0	0	0	0	918,048	0	0	918,048	0	0	0
99		Utility 2	3,425,130	0	0	0	0	0	0	0	0	3,425,130	0	3,425,130
7		Utility 7	36,494,902	0	0	26,346,765	26,346,765	0	0	7,093,514	7,093,514	0	3,054,623	3,054,623
9		Utility 9 - Wa	1,634,642	1,290,468	0	0	1,290,468	344,174	0	0	344,174	0	0	0
9		Utility 9 - Idaho	4,394,938	0	3,469,584	0	3,469,584	0	925,354	0	925,354	0	0	0
9		Utility 9 - Allocated	4,105,766	0	0	3,241,297	3,241,297	0	0	864,469	864,469	0	0	0
TOTAL ACCOUNT			53,716,659	1,767,704	4,743,325	30,580,318	37,091,347	1,262,222	925,354	7,957,983	10,145,559	3,425,130	3,054,623	6,479,753
391XXX Office Furniture & Equipment														
99		Utility 0	1,038,714	0	0	1,038,714	1,038,714	0	0	0	0	0	0	0
7		Utility 7	32,037,762	0	0	23,129,022	23,129,022	0	0	6,227,180	6,227,180	0	2,681,561	2,681,561
8		Utility 8	382,699	0	0	0	0	0	0	267,438	267,438	0	115,261	115,261
TOTAL ACCOUNT			33,459,175	0	0	24,167,736	24,167,736	0	0	6,494,618	6,494,618	0	2,796,822	2,796,822
392XXX Transportation Equipment														
99		Utility 0	11,320,113	4,734,073	2,069,312	4,516,728	11,320,113	0	0	0	0	0	0	0
99		Utility 1	4,504,387	0	0	0	0	2,823,996	952,444	727,947	4,504,387	0	0	0
99		Utility 2	1,967,830	0	0	0	0	0	0	0	0	1,967,830	0	1,967,830
7		Utility 7	268,351	0	0	193,731	193,731	0	0	52,159	52,159	0	22,461	22,461
9		Utility 9 - Wa	937,914	740,436	0	0	740,436	197,478	0	0	197,478	0	0	0
9		Utility 9 - Idaho	576,229	0	454,904	0	454,904	0	121,325	0	121,325	0	0	0
9		Utility 9 - Allocated	794,866	0	0	627,507	627,507	0	0	167,359	167,359	0	0	0
TOTAL ACCOUNT			20,369,690	5,474,509	2,524,216	5,337,966	13,336,691	3,021,474	1,073,769	947,465	5,042,708	1,967,830	22,461	1,990,291

COMMON GENERAL PLANT For Twelve Months Ended April 30, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-12A	***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	354,348	10,739	14,745	328,864	354,348	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	140,835	111,182	0	0	111,182	29,653	0	0	29,653	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	799,418	0	0	631,101	631,101	0	0	168,317	168,317	0	0	0
		TOTAL ACCOUNT	1,649,159	121,921	182,945	959,965	1,264,831	113,924	44,860	168,317	327,101	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,450,505	1,287,102	432,867	1,730,536	3,450,505	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,017	0	0	0	0	0	0	0	0	963,017	0	963,017
7		Utility 7	2,699,432	0	0	1,948,801	1,948,801	0	0	524,689	524,689	0	225,942	225,942
8		Utility 8	972,866	0	0	0	0	0	0	679,858	679,858	0	293,008	293,008
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	307,135	0	0	242,468	242,468	0	0	64,667	64,667	0	0	0
		TOTAL ACCOUNT	10,315,931	1,321,730	440,382	3,921,805	5,683,917	998,419	456,706	1,694,922	3,150,047	963,017	518,950	1,481,967
	395000	Laboratory Equipment												
99		Utility 0	1,464,699	214,701	141,251	1,108,747	1,464,699	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,587	0	0	256,709	256,709	0	0	69,115	69,115	0	29,763	29,763
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	2,737,129	230,136	146,178	1,594,294	1,970,608	107,912	35,165	317,407	460,484	273,708	32,329	306,037
	396XXX	Power Operated Equipment												
99		Utility 0	24,079,632	11,739,444	6,303,711	6,036,477	24,079,632	0	0	0	0	0	0	0
99		Utility 1	3,711,914	0	0	0	0	2,588,383	763,032	360,499	3,711,914	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	506,642	0	399,969	0	399,969	0	106,673	0	106,673	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	30,219,764	12,303,987	6,703,680	6,916,909	25,924,576	2,738,949	869,705	596,327	4,204,981	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended April 30, 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	38,569,190	5,560,883	2,086,795	30,921,512	38,569,190	0	0	0	0	0	0	0
99		Utility 1	664,497	0	0	0	0	381,751	282,746	0	664,497	0	0	0
99		Utility 2	517,008	0	0	0	0	0	0	0	0	517,008	0	517,008
7		Utility 7	7,916,702	0	0	5,715,305	5,715,305	0	0	1,538,769	1,538,769	0	662,628	662,628
8		Utility 8	926,937	0	0	0	0	0	0	647,762	647,762	0	279,175	279,175
9		Utility 9 - Wa	456,724	360,561	0	0	360,561	96,163	0	0	96,163	0	0	0
9		Utility 9 - Idaho	4,029,990	0	3,181,476	0	3,181,476	0	848,514	0	848,514	0	0	0
9		Utility 9 - Allocated	7,319,066	0	0	5,778,037	5,778,037	0	0	1,541,029	1,541,029	0	0	0
		TOTAL ACCOUNT	60,400,114	5,921,444	5,268,271	42,414,854	53,604,569	477,914	1,131,260	3,727,560	5,336,734	517,008	941,803	1,458,811
	398000	Miscellaneous Equipment												
99		Utility 0	6,383	0	2,299	4,084	6,383	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	507,385	1,829	4,734	362,394	368,957	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	218,902,679	27,514,863	20,460,805	118,853,053	166,828,721	9,297,557	4,629,526	22,693,551	36,620,634	7,724,810	7,728,515	15,453,325

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 April 30, 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	39,424,636	39,424,636	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,913	-86,913	0	0
99	108X06	Utility 1 - Allocated	622,231	0	622,231	0
99	108X06	Utility 1 - Washington	2,469,912	0	2,469,912	0
99	108X06	Utility 1 - Idaho	840,457	0	840,457	0
99	108X06	Utility 2	2,251,560	0	0	2,251,560
7	108X06	Utility 7	10,936,589	7,895,452	2,125,745	915,392
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-345,744	-249,603	-67,202	-28,939
8	108X06	Utility 8	838,364	0	585,866	252,498
9	108X06	Utility 9	14,852,161	11,725,039	3,127,122	0
Total			71,803,253	58,708,611	9,704,131	3,390,511

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,825,579	5,825,579	0	0
99	108X07	Utility 1 - Allocated	178,629	0	178,629	0
99	108X07	Utility 1 - Washington	375,560	0	375,560	0
99	108X07	Utility 1 - Idaho	164,101	0	164,101	0
99	108X07	Utility 2	954,743	0	0	954,743
7	108X07	Utility 7	33,207	23,973	6,454	2,779
9	108X07	Utility 9	716,105	565,329	150,776	0
Total			8,247,924	6,414,881	875,520	957,522

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 April 30, 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	Direct	Allocated	Total
DISTRIBUTION PLANT:														
E-PLT		Plant in Service	1,007,630,063	0	1,007,630,063	615,561,807	0	615,561,807	392,068,256	0	392,068,256			
E-PLT	360200	Less Land and Land Rights	4,277,875	0	4,277,875	3,313,846	0	3,313,846	964,029	0	964,029			
		Depreciable Distribution Plant	1,003,352,188	0	1,003,352,188	612,247,961	0	612,247,961	391,104,227	0	391,104,227			
		Percentage		0.000%	100.000%			61.020%						38.980%
ALLOCATION BASED ON DEPRECIABLE PLANT														
108X05		Accumulated Depreciation		0	304,030,722	185,519,547		185,519,547	118,511,175		118,511,175			118,511,175
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-88,236	-53,842		-53,842	-34,394		-34,394			-34,394
JURISDICTIONAL ALLOCATION:														
99	108X05	Accumulated Depreciation	304,030,722	0	304,030,722	185,519,547	0	185,519,547	118,511,175	0	118,511,175			118,511,175
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,236	0	-88,236	-53,842	0	-53,842	-34,394	0	-34,394			-34,394
GENERAL PLANT - NON TRANSPORTATION														
E-PLT		General Plant in Service	47,975,668	118,853,053	166,828,721	27,514,863	77,118,992	104,633,855	20,460,805	41,734,061	62,194,866			
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,596,812	3,415,489	371,603	1,684,967	2,056,570	447,074	911,845	1,358,919			
E-PLT	392XXX	Less: General Transportation Plant	7,998,725	5,337,966	13,336,691	5,474,509	3,463,593	8,938,102	2,524,216	1,874,373	4,398,589			
		Depreciable Non Transport General Plant	39,158,266	110,918,275	150,076,541	21,668,751	71,970,432	93,639,183	17,489,515	38,947,843	56,437,358			
		Percentage		73.908%	100.000%			14.438%						11.654%
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		43,390,360	58,708,611	8,476,349			6,841,902					
	403X60	Common Depreciation Expense (C-DEP)		3,834,588	5,188,327	749,091			604,648					
	403X60	Washington Depreciation Expense (C-DEP)			83,604	83,604			0					
	403X60	Idaho Depreciation Expense (C-DEP)			323,031	0			323,031					
	403X60	Depreciation Expense		1,921,857	2,564,513	458,109			184,547					
4	108X06	Accumulated Depreciation--Electric General Plant	15,318,251	43,390,360	58,708,611	8,476,349	28,154,269	36,630,618	6,841,902	15,236,091	22,077,993			
4	403X60	Depreciation Expense (C-DEP)	1,353,739	3,834,588	5,188,327	749,091	2,488,111	3,237,202	604,648	1,346,477	1,951,125			
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	406,635	0	406,635	83,604	0	83,604	323,031	0	323,031			
4	403X60	Depreciation Expense	642,656	1,921,857	2,564,513	458,109	1,247,016	1,705,125	184,547	674,841	859,388			
		Total Depreciation Expense	2,403,030	5,756,445	8,159,475	1,290,804	3,735,127	5,025,931	1,112,226	2,021,318	3,133,544			
GENERAL PLANT--TRANSPORTATION														
E-PLT	392XXX	Transportation General Plant	7,998,725	5,337,966	13,336,691	5,474,509	3,463,593	8,938,102	2,524,216	1,874,373	4,398,589			
		Percentage		40.025%	100.000%			41.048%						18.927%
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,567,556	6,414,881	2,633,180			1,214,145					
	403X70	Depreciation Expense (C-DEP)		5,148	12,863	5,280			2,435					
	403X70	Depreciation Expense		44,664	106,890	37,220			25,006					
JURISDICTIONAL ALLOCATION:														
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,847,325	2,567,556	6,414,881	2,633,180	1,665,984	4,299,164	1,214,145	901,572	2,115,717			
4	403X70	Depreciation Expense (C-DEP)	7,715	5,148	12,863	5,280	3,340	8,620	2,435	1,808	4,243			
4	403X70	Depreciation Expense	62,226	44,664	106,890	37,220	28,981	66,201	25,006	15,683	40,689			
		Total Depreciation Expense	69,941	49,812	119,753	42,500	32,321	74,821	27,441	17,491	44,932			
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 April 30, 2010
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

***** 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	441,514	0	0	0	0	273,064	168,450	0	441,514	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	635,572	0	0	153,199	153,199	273,064	168,450	40,859	482,373	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	718,725	0	0	718,725	718,725	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	21,741,105	0	0	15,695,556	15,695,556	0	0	4,225,819	4,225,819	0	1,819,730	1,819,730
8		Utility 8	163,654	0	0	0	0	0	0	114,365	114,365	0	49,289	49,289
		TOTAL ACCOUNT	22,669,924	0	0	16,414,281	16,414,281	0	0	4,340,184	4,340,184	46,440	1,869,019	1,915,459
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	11,319	0	0	0	0	0	0	11,319	11,319	0	0	0
7		Utility 7	9,068,481	0	0	6,546,808	6,546,808	0	0	1,762,641	1,762,641	0	759,032	759,032
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,489,829	0	0	7,359,157	7,359,157	0	0	2,191,631	2,191,631	0	939,041	939,041
	TOTAL		33,795,325	0	0	23,926,637	23,926,637	273,064	168,450	6,572,674	7,014,188	46,440	2,808,060	2,854,500

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 April 30, 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	808,248	808,248	0	0
99		Utility 1	5,805	0	5,805	0
99		Utility 2 - Oregon	22,070	0	0	22,070
7		Utility 7	15,048,579	10,864,021	2,924,992	1,259,566
8		Utility 8	507,931	0	354,952	152,979
9		Utility 9	17,384	13,724	3,660	0
		Total	16,410,017	11,685,993	3,289,409	1,434,615
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
2		Utility 2 - Oregon	-36,236	0	0	-36,236
7		Utility 7	100,534	72,579	19,541	8,415
9		Utility 9	12,869	10,159	2,710	0
		Total	77,167	82,738	22,251	-27,821

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 April 30, 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	16,414,281	16,414,281	0	10,650,570	10,650,570	0	5,763,711	5,763,711
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,359,157	7,359,157	0	4,775,063	4,775,063	0	2,584,094	2,584,094
		Total Intangible Plant - Software	0	23,926,637	23,926,637	0	15,525,038	15,525,038	0	8,401,599	8,401,599
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		11,685,993	11,685,993	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,419,263	4,419,263	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	11,685,993	11,685,993	0	7,582,573	7,582,573	0	4,103,420	4,103,420
4	404	Amortization Expense (404X30, X31, X32)	0	4,419,263	4,419,263	0	2,867,483	2,867,483	0	1,551,780	1,551,780
		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 April 30, 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	-12,431,839	-8,974,918	-2,416,377	-1,040,545
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,639,972	-1,294,676	-345,296	0
		Total	<u>-14,071,811</u>	<u>-10,269,594</u>	<u>-2,761,673</u>	<u>-1,040,545</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%