

ELECTRIC RATE OF RETURN For Twelve Months Ended May 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	121,133,263	70,477,151	50,656,112
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	121,133,263	70,284,539	50,848,724
E-APL		Electric Net Rate Base	1,630,078,041	1,039,355,455	590,722,586
		RATE OF RETURN	<u>7.431%</u>	<u>6.762%</u>	<u>8.608%</u>

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 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	5/31/2010	355,516 100.000%	233,488 65.676%	122,028 34.324%
3	E-OPS	Direct Distribution Operating Expense Percent		19,339,862 100.000%	13,077,891 67.621%	6,261,971 32.379%
	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%
				100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 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%	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				
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 May 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	298,795,504	0	298,795,504	200,242,412	0	200,242,412	98,553,092	0	98,553,092
99	442200	Commercial - Firm & Int.	268,365,276	0	268,365,276	187,385,178	0	187,385,178	80,980,098	0	80,980,098
1	442300	Industrial	109,892,892	0	109,892,892	47,245,528	0	47,245,528	62,647,364	0	62,647,364
99	444000	Public Street & Highway Lighting	6,683,373	0	6,683,373	4,504,185	0	4,504,185	2,179,188	0	2,179,188
99	499XXX	Unbilled Revenue	2,781,323	0	2,781,323	1,216,366	0	1,216,366	1,564,957	0	1,564,957
99	448000	Interdepartmental Revenue	1,036,723	0	1,036,723	833,836	0	833,836	202,887	0	202,887
TOTAL SALES TO ULTIMATE CUSTOMERS			687,555,091	0	687,555,091	441,427,505	0	441,427,505	246,127,586	0	246,127,586
1	447XXX	Sales for Resale	0	211,857,397	211,857,397	0	137,431,893	137,431,893	0	74,425,504	74,425,504
TOTAL SALES OF ELECTRICITY			687,555,091	211,857,397	899,412,488	441,427,505	137,431,893	578,859,398	246,127,586	74,425,504	320,553,090
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	628,551	0	628,551	386,323	0	386,323	242,228	0	242,228
1	453000	Sales of Water & Water Power	0	405,868	405,868	0	263,287	263,287	0	142,581	142,581
1	454000	Rent from Electric Property	2,655,866	64,111	2,719,977	1,780,603	41,589	1,822,192	875,263	22,522	897,785
1	456XXX	Other Electric Revenues	240,971	67,305,069	67,546,040	195,744	43,660,798	43,856,542	45,227	23,644,271	23,689,498
TOTAL OTHER OPERATING REVENUE			3,525,388	67,775,048	71,300,436	2,362,670	43,965,674	46,328,344	1,162,718	23,809,374	24,972,092
TOTAL ELECTRIC REVENUE			691,080,479	279,632,445	970,712,924	443,790,175	181,397,567	625,187,742	247,290,304	98,234,878	345,525,182
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	509,659	509,659	0	330,616	330,616	0	179,043	179,043
1	501000	Fuel	0	25,263,009	25,263,009	0	16,388,114	16,388,114	0	8,874,895	8,874,895
1	502000	Steam Expense	0	3,117,287	3,117,287	0	2,022,184	2,022,184	0	1,095,103	1,095,103
1	505000	Electric Expense	0	713,799	713,799	0	463,041	463,041	0	250,758	250,758
1	506000	Miscellaneous Steam Power Generation Expense	307,542	2,663,917	2,971,459	0	1,728,083	1,728,083	307,542	935,834	1,243,376
1	507000	Rent	0	29,216	29,216	0	18,952	18,952	0	10,264	10,264
MAINTENANCE											
1	510000	Supervision & Engineering	0	442,857	442,857	0	287,281	287,281	0	155,576	155,576
1	511000	Structures	0	488,380	488,380	0	316,812	316,812	0	171,568	171,568
1	512000	Boiler Plant	0	4,400,854	4,400,854	0	2,854,834	2,854,834	0	1,546,020	1,546,020
1	513000	Electric Plant	0	2,010,990	2,010,990	0	1,304,529	1,304,529	0	706,461	706,461
1	514000	Miscellaneous Steam Plant	0	748,464	748,464	0	485,529	485,529	0	262,935	262,935
TOTAL STEAM POWER GENERATION EXP			307,542	40,388,432	40,695,974	0	26,199,975	26,199,975	307,542	14,188,457	14,495,999

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 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	2,414,472	2,414,472	0	1,566,268	1,566,268	0	848,204	848,204
1	536000	Water for Power	0	833,746	833,746	0	540,851	540,851	0	292,895	292,895
1	537000	Hydraulic Expense	3,754,672	1,177,696	4,932,368	2,228,150	763,971	2,992,121	1,526,522	413,725	1,940,247
1	538000	Electric Expense	0	5,692,322	5,692,322	0	3,692,609	3,692,609	0	1,999,713	1,999,713
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	582,859	582,859	0	378,101	378,101	0	204,758	204,758
1	540000	Rent	-808,986	882,499	73,513	-350,189	572,477	222,288	-458,797	310,022	-148,775
1	540100	MT Trust Funds Land Settlement Rents	6,122,756	0	6,122,756	3,751,534	0	3,751,534	2,371,222	0	2,371,222
MAINTENANCE											
1	541000	Supervision & Engineering	0	257,233	257,233	0	166,867	166,867	0	90,366	90,366
1	542000	Structures	0	435,752	435,752	0	282,672	282,672	0	153,080	153,080
1	543000	Reservoirs, Dams, & Waterways	0	755,344	755,344	0	489,992	489,992	0	265,352	265,352
1	544000	Electric Plant	0	1,711,167	1,711,167	0	1,110,034	1,110,034	0	601,133	601,133
1	545000	Miscellaneous Hydraulic Plant	0	144,255	144,255	0	93,578	93,578	0	50,677	50,677
TOTAL HYDRO POWER GENERATION EXP			9,068,442	14,887,345	23,955,787	5,629,495	9,657,420	15,286,915	3,438,947	5,229,925	8,668,872
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	939,863	939,863	0	609,689	609,689	0	330,174	330,174
1	547000	Fuel	0	95,763,518	95,763,518	0	62,121,794	62,121,794	0	33,641,724	33,641,724
1	548000	Generation Expense	0	2,648,857	2,648,857	0	1,718,314	1,718,314	0	930,543	930,543
1	549000	Miscellaneous Other Power Generation Expense	0	471,428	471,428	0	305,815	305,815	0	165,613	165,613
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	788,739	788,739	0	511,655	511,655	0	277,084	277,084
1	552000	Structures	0	1,181	1,181	0	766	766	0	415	415
1	553000	Generating & Electric Equipment	0	1,677,976	1,677,976	0	1,088,503	1,088,503	0	589,473	589,473
1	554000	Miscellaneous Other Power Generation Plant	0	89,622	89,622	0	58,138	58,138	0	31,484	31,484
TOTAL OTHER POWER GENERATION EXP			0	102,347,373	102,347,373	0	66,392,741	66,392,741	0	35,954,632	35,954,632
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,016,436	272,441,441	291,457,877	0	176,732,763	176,732,763	19,016,436	95,708,678	114,725,114
1	556000	System Control & Load Dispatching	0	524,886	524,886	0	340,494	340,494	0	184,392	184,392
E-557	557XXX	Other Expense	11,078,746	57,925,050	69,003,796	15,648,424	37,575,981	53,224,405	-4,569,678	20,349,069	15,779,391
TOTAL OTHER POWER SUPPLY EXPENSE			30,095,182	330,891,377	360,986,559	15,648,424	214,649,238	230,297,662	14,446,758	116,242,139	130,688,897
TOTAL POWER PRODUCTION O&M EXP			39,471,166	488,514,527	527,985,693	21,277,919	316,899,374	338,177,293	18,193,247	171,615,153	189,808,400

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 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	2,087,826	2,316,845	158,213	1,354,373	1,512,586	70,806	733,453	804,259
1	561000	Load Dispatching	0	2,240,551	2,240,551	0	1,453,445	1,453,445	0	787,106	787,106
1	562000	Station Expense	0	205,587	205,587	0	133,364	133,364	0	72,223	72,223
1	563000	Overhead Line Expense	0	454,357	454,357	0	294,741	294,741	0	159,616	159,616
1	565000	Transmission of Electricity by Others	0	15,280,816	15,280,816	0	9,912,665	9,912,665	0	5,368,151	5,368,151
1	566000	Miscellaneous Transmission Expense	0	1,430,355	1,430,355	0	927,871	927,871	0	502,484	502,484
1	567000	Rent	0	100,266	100,266	0	65,043	65,043	0	35,223	35,223
MAINTENANCE											
1	568000	Supervision & Engineering	337	493,175	493,512	0	319,923	319,923	337	173,252	173,589
1	569000	Structures	3,511	334,885	338,396	0	217,240	217,240	3,511	117,645	121,156
1	570000	Station Equipment	0	1,199,729	1,199,729	0	778,264	778,264	0	421,465	421,465
1	571000	Overhead Lines	26,347	1,523,241	1,549,588	1,312	988,126	989,438	25,035	535,115	560,150
1	572000	Underground Lines	0	13,404	13,404	0	8,695	8,695	0	4,709	4,709
1	573000	Service Miscellaneous	0	19,403	19,403	0	12,587	12,587	0	6,816	6,816
TOTAL TRANSMISSION OPERATING EXP			259,214	25,383,595	25,642,809	159,525	16,466,337	16,625,862	99,689	8,917,258	9,016,947
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,345,247	27,345,247	0	17,738,862	17,738,862	0	9,606,385	9,606,385
1	403X40	Depreciation Expense--Transmission Plant	0	9,543,173	9,543,173	0	6,190,656	6,190,656	0	3,352,517	3,352,517
1	404X30	Amortization of Limited-Term Plant	2,785	93,295	96,080	2,785	60,520	63,305	0	32,775	32,775
1	404X20	Amortization of Hydro Licensing Costs	12,878	889,199	902,077	12,878	576,823	589,701	0	312,376	312,376
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	7,259	0	7,259	6,266	0	6,266	993	0	993
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	947	133,333	134,280	947	86,493	87,440	0	46,840	46,840
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	307,012	0	307,012	153,132	0	153,132	153,880	0	153,880
1	407382	Reg Debit Amt CDA Settlement	0	721,198	721,198	0	467,841	467,841	0	253,357	253,357
99	407382	Reg Debit Amt CDA Settlement	19,894	0	19,894	14,712	0	14,712	5,182	0	5,182
99	407482	Reg Credit Amt Lake CDA Settlement	-274,840	0	-274,840	-238,218	0	-238,218	-36,622	0	-36,622
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	-12,759	0	-12,759	0	0	0	-12,759	0	-12,759
99	407450/499	Amortization of BPA Residential Exchange Credit	-9,364,074	0	-9,364,074	-6,264,568	0	-6,264,568	-3,099,506	0	-3,099,506
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,136,266	13,136,266	0	8,521,496	8,521,496	0	4,614,770	4,614,770
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-7,673,946	51,945,074	44,271,128	-4,198,410	33,696,769	29,498,359	-3,475,536	18,248,305	14,772,769
TOTAL PRODUCTION & TRANS EXPENSE			32,056,434	565,843,196	597,899,630	17,239,034	367,062,480	384,301,514	14,817,400	198,780,716	213,598,116

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 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	353,714	1,062,112	1,415,826	200,726	718,211	918,937	152,988	343,901	496,889
3	582000	Station Expense	648,068	15,379	663,447	415,571	10,399	425,970	232,497	4,980	237,477
3	583000	Overhead Line Expense	827,924	541,949	1,369,873	524,440	366,471	890,911	303,484	175,478	478,962
3	584000	Underground Line Expense	711,930	300	712,230	462,240	203	462,443	249,690	97	249,787
3	585000	Street Light & Signal System Operation Expense	231,900	0	231,900	50,893	0	50,893	181,007	0	181,007
3	586000	Meter Expense	1,693,618	0	1,693,618	1,509,262	0	1,509,262	184,356	0	184,356
3	587000	Customer Installations Expense	814,652	8,332	822,984	411,026	5,634	416,660	403,626	2,698	406,324
3	588000	Miscellaneous Distribution Expense	3,247,318	2,755,202	6,002,520	2,291,946	1,863,095	4,155,041	955,372	892,107	1,847,479
3	589000	Rent	47,971	235,013	282,984	47,335	158,918	206,253	636	76,095	76,731
MAINTENANCE:											
3	590000	Supervision & Engineering	518,296	823,324	1,341,620	336,242	556,740	892,982	182,054	266,584	448,638
3	591000	Structures	322,641	405	323,046	211,831	274	212,105	110,810	131	110,941
3	592000	Station Equipment	873,151	85,430	958,581	559,893	57,769	617,662	313,258	27,661	340,919
3	593000	Overhead Lines	6,335,093	1,657	6,336,750	4,026,163	1,120	4,027,283	2,308,930	537	2,309,467
3	594000	Underground Lines	959,293	0	959,293	709,661	0	709,661	249,632	0	249,632
3	595000	Line Transformers	656,221	306,946	963,167	500,555	207,560	708,115	155,666	99,386	255,052
3	596000	Street Light & Signal System Maintenance Exp	694,382	0	694,382	473,541	0	473,541	220,841	0	220,841
3	597000	Meters	156,408	0	156,408	126,758	0	126,758	29,650	0	29,650
3	598000	Miscellaneous Distribution Expense	247,282	33,161	280,443	219,808	22,424	242,232	27,474	10,737	38,211
TOTAL DISTRIBUTION OPERATING EXP			19,339,862	5,869,210	25,209,072	13,077,891	3,968,818	17,046,709	6,261,971	1,900,392	8,162,363
99	403X50	Depreciation Expense--Distribution Plant	27,353,716	0	27,353,716	17,366,680	0	17,366,680	9,987,036	0	9,987,036
E-OTX		Taxes Other Than FIT--Distribution	39,025,265	0	39,025,265	34,130,304	0	34,130,304	4,894,961	0	4,894,961
TOTAL DISTRIBUTION EXPENSES			85,718,843	5,869,210	91,588,053	64,574,875	3,968,818	68,543,693	21,143,968	1,900,392	23,044,360
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	620,260	620,260	0	407,362	407,362	0	212,898	212,898
2	902000	Meter Reading Expenses	2,555,994	129,665	2,685,659	2,215,080	85,159	2,300,239	340,914	44,506	385,420
E-903	903XXX	Customer Records & Collection Expenses	1,872,710	6,370,546	8,243,256	1,301,235	4,173,565	5,474,800	571,475	2,196,981	2,768,456
2	904000	Uncollectible Accounts	0	3,071,702	3,071,702	0	2,017,371	2,017,371	0	1,054,331	1,054,331
2	905000	Misc Customer Accounts	0	225,765	225,765	0	148,273	148,273	0	77,492	77,492
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,428,704	10,417,938	14,846,642	3,516,315	6,831,730	10,348,045	912,389	3,586,208	4,498,597
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	26,988,662	578,572	27,567,234	19,587,219	379,983	19,967,202	7,401,443	198,589	7,600,032
2	909000	Advertising	65,002	210,934	275,936	48,673	138,533	187,206	16,329	72,401	88,730
2	910000	Misc Customer Service & Info Exp	0	158,189	158,189	0	103,892	103,892	0	54,297	54,297
TOTAL CUSTOMER SERVICE & INFO EXP			27,053,664	947,695	28,001,359	19,635,892	622,408	20,258,300	7,417,772	325,287	7,743,059

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 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	285,318	285,318	0	187,385	187,385	0	97,933	97,933
2	913000	Advertising	0	95,779	95,779	0	62,904	62,904	0	32,875	32,875
2	916000	Miscellaneous Sales Expenses	208,129	47,942	256,071	195,837	31,486	227,323	12,292	16,456	28,748
TOTAL SALES EXPENSES			208,129	429,039	637,168	195,837	281,775	477,612	12,292	147,264	159,556
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	162,650	21,584,054	21,746,704	74,817	14,005,029	14,079,846	87,833	7,579,025	7,666,858
4	921000	Office Supplies & Expenses	2,595	3,918,509	3,921,104	2,535	2,542,564	2,545,099	60	1,375,945	1,376,005
4	922000	Admin Exp Transferred--Credit	0	-53,312	-53,312	0	-34,592	-34,592	0	-18,720	-18,720
4	923000	Outside Services Employed	0	11,267,825	11,267,825	0	7,311,241	7,311,241	0	3,956,584	3,956,584
4	924000	Property Insurance Premium	0	1,301,369	1,301,369	0	844,406	844,406	0	456,963	456,963
4	925XXX	Injuries and Damages	0	3,591,730	3,591,730	0	2,330,530	2,330,530	0	1,261,200	1,261,200
4	926XXX	Employee Pensions and Benefits	341,248	665,678	1,006,926	252,466	431,932	684,398	88,782	233,746	322,528
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,830,781	3,390,725	5,221,506	1,291,500	2,199,563	3,491,063	539,281	1,191,162	1,730,443
4	930000	Miscellaneous General Expenses	281,056	3,381,532	3,662,588	253,093	2,194,141	2,447,234	27,963	1,187,391	1,215,354
4	931000	Rents	68,059	437,248	505,307	55,448	283,713	339,161	12,611	153,535	166,146
4	935000	Maintenance of General Plant	623,125	6,942,487	7,565,612	185,457	4,504,702	4,690,159	437,668	2,437,785	2,875,453
TOTAL ADMIN & GEN OPERATING EXP			3,315,841	56,427,845	59,743,686	2,115,316	36,613,229	38,728,545	1,200,525	19,814,616	21,015,141
E-ADP		Depreciation Expense--General Plant	2,499,338	5,902,031	8,401,369	1,347,262	3,829,593	5,176,855	1,152,076	2,072,438	3,224,514
E-CAM		Amortization--Intangible Plant--Software	0	4,449,149	4,449,149	0	2,886,875	2,886,875	0	1,562,274	1,562,274
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			5,815,179	66,786,463	72,601,642	3,462,578	43,334,523	46,797,101	2,352,601	23,451,940	25,804,541
TOTAL EXPENSES BEFORE FIT			155,280,953	650,293,541	805,574,494	108,624,531	422,101,734	530,726,265	46,656,422	228,191,807	274,848,229
NET OPERATING INCOME BEFORE FIT					165,138,430			94,461,477			70,676,953
E-FIT		FEDERAL INCOME TAX--Normal Accrual			10,132,988			5,380,045			4,752,943
E-FIT		DEFERRED FEDERAL INCOME TAX			33,880,914			18,609,947			15,270,967
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
ELECTRIC NET OPERATING INCOME					121,133,263			70,477,151			50,656,112

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.676%	34.324%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.621%	32.379%
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 May 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	167,722,992	167,722,992	0	108,801,905	108,801,905	0	58,921,087	58,921,087
1	555312	Purchased Power -Lancaster	0	10,027,376	10,027,376	0	6,504,759	6,504,759	0	3,522,617	3,522,617
1	555313	Energy Deviationsr -Lancaster	0	433,333	433,333	0	281,103	281,103	0	152,230	152,230
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,016,436	0	19,016,436	0	0	0	19,016,436	0	19,016,436
1	555550	Non-Monetary Exchange Power	0	-123,135	-123,135	0	-79,878	-79,878	0	-43,257	-43,257
1	555700	Bookout Purchases	0	93,726,154	93,726,154	0	60,800,156	60,800,156	0	32,925,998	32,925,998
1	555710	Intercompany Purchased Power	0	654,721	654,721	0	424,718	424,718	0	230,003	230,003
TOTAL ACCOUNT 555			19,016,436	272,441,441	291,457,877	0	176,732,763	176,732,763	19,016,436	95,708,678	114,725,114

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 May 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	5,381,763	5,381,763	0	3,491,150	3,491,150	0	1,890,613	1,890,613
1	557010	Other Power Supply Expense - Financial	0	186,775	186,775	0	121,161	121,161	0	65,614	65,614
1	557150	Fuel - Economic Dispatch	0	51,569,676	51,569,676	0	33,453,249	33,453,249	0	18,116,427	18,116,427
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	-1,815,888	0	-1,815,888	-1,544,696	0	-1,544,696	-271,192	0	-271,192
1	557170	Broker Fees - Power	0	181,347	181,347	0	117,640	117,640	0	63,707	63,707
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-126,537	0	-126,537	-126,537	0	-126,537	0	0	0
99	557290	Washington ERM Amortization	23,566,750	0	23,566,750	23,566,750	0	23,566,750	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-6,744,591	0	-6,744,591	-6,744,591	0	-6,744,591	0	0	0
99	557380	Idaho PCA Deferred	-17,967,452	0	-17,967,452	0	0	0	-17,967,452	0	-17,967,452
99	557390	Idaho PCA Amortization	13,347,762	0	13,347,762	0	0	0	13,347,762	0	13,347,762
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			11,078,746	57,925,050	69,003,796	15,648,424	37,575,981	53,224,405	-4,569,678	20,349,069	15,779,391

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 May 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	1,872,710	5,927,860	7,800,570	1,301,235	3,893,181	5,194,416	571,475	2,034,679	2,606,154
12	903920	A/R Sold - Program Fees	0	433,579	433,579	0	274,616	274,616	0	158,963	158,963
12	903930	A/R Sold - Maturity Yield Fee	0	9,107	9,107	0	5,768	5,768	0	3,339	3,339
TOTAL ACCOUNT 903			1,872,710	6,370,546	8,243,256	1,301,235	4,173,565	5,474,800	571,475	2,196,981	2,768,456

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.676%	34.324%
E-ALL	12	Net Electric Plant	100.000%	63.337%	36.663%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended May 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	1,076	578,572	579,648	1,076	379,983	381,059	0	198,589	198,589
99	908600	DSM Tariff Rider Expense Offset	25,564,238	0	25,564,238	19,069,543	0	19,069,543	6,494,695	0	6,494,695
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	419,210	0	419,210	165,010	0	165,010	254,200	0	254,200
99	908990	DSM Amortization	652,548	0	652,548	0	0	0	652,548	0	652,548
TOTAL ACCOUNT 908			26,988,662	578,572	27,567,234	19,587,219	379,983	19,967,202	7,401,443	198,589	7,600,032

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.676%	34.324%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended May 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	970,712,924	625,187,742	345,525,182	
E-OPS	Operating & Maintenance Expense	682,066,429	441,662,366	240,404,063	
E-OPS	Book Depreciation & Amortization	71,346,534	46,412,099	24,934,435	
E-OTX	Taxes Other than FIT	52,161,531	42,651,800	9,509,731	
	Net Operating Income Before FIT	165,138,430	94,461,477	70,676,953	
E-INT	Less: Interest Expense	56,027,189	36,533,344	19,493,845	
E-SCM	Add: Schedule M Additions	89,434,527	60,828,817	28,605,710	
E-SCM	Less: Schedule M Deductions	166,511,705	101,385,666	65,126,039	
	Taxable Net Operating Income	32,034,063	17,371,284	14,662,779	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	11,211,922	6,079,949	5,131,973	
1	Production Tax Credit	(1,078,934)	(699,904)	(379,030)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	10,132,988	5,380,045	4,752,943	
E-DTE	Deferred FIT	33,880,914	18,609,947	15,270,967	
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)	
	Total Net FIT/Deferred FIT	44,005,167	23,984,326	20,020,841	
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 May 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	0	3,536,040	3,536,040	0	2,239,622	2,239,622	0	1,296,418	1,296,418
2	997002	0	-302,400	-302,400	0	-198,604	-198,604	0	-103,796	-103,796
12	997003	0	-2,331,426	-2,331,426	0	-1,476,655	-1,476,655	0	-854,771	-854,771
99	997004	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005	0	-98,832	-98,832	0	-64,128	-64,128	0	-34,704	-34,704
99	997007	-4,619,690	0	-4,619,690	0	0	0	-4,619,690	0	-4,619,690
99	997008	652,548	0	652,548	0	0	0	652,548	0	652,548
1	997009	0	-33,828	-33,828	0	-21,944	-21,944	0	-11,884	-11,884
1	997012	0	-3,555	-3,555	0	-2,306	-2,306	0	-1,249	-1,249
4	997015	0	237,963	237,963	0	154,405	154,405	0	83,558	83,558
12	997016	0	514,860	514,860	0	326,097	326,097	0	188,763	188,763
99	997017	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018	3,579,047	0	3,579,047	2,598,425	0	2,598,425	980,622	0	980,622
4	997018		3	3	0	2	2	0	1	1
1	997019	280,706	0	280,706	55,260	0	55,260	225,446	0	225,446
4	997020	0	872,497	872,497	0	566,128	566,128	0	306,369	306,369
99	997021	637,012	0	637,012	368,160	0	368,160	268,852	0	268,852
99	997024	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
1	997025	0	0	0	0	0	0	0	0	0
99	997028	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032	0	1,251,752	1,251,752	0	792,822	792,822	0	458,930	458,930
99	997033	1,895,633	0	1,895,633	1,343,403	0	1,343,403	552,230	0	552,230
99	997034	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
4	997052	0	-460,474	-460,474	0	-298,783	-298,783	0	-161,691	-161,691
2	997066	0	4,103,315	4,103,315	0	2,694,893	2,694,893	0	1,408,422	1,408,422
99	997064	-418,563	0	-418,563	0	0	0	-418,563	0	-418,563
99	997065	-1,873,225	0	-1,873,225	-1,698,341	0	-1,698,341	-174,884	0	-174,884
E-OPS	997000	29,967,764	48,229,532	78,197,296	18,761,348	31,288,155	50,049,503	11,206,416	16,941,377	28,147,793
TOTAL SCHEDULE M ADDITIONS		33,919,080	55,515,447	89,434,527	24,829,113	35,999,704	60,828,817	9,089,967	19,515,743	28,605,710

ELECTRIC SCHEDULE M ITEMS	Report ID:
For Twelve Months Ended May 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 Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	2,098,956	2,098,956	0	1,361,593	1,361,593	0	737,363	737,363
99	997043	Washington Deferred Power Costs	-23,442,367	0	-23,442,367	-23,442,367	0	-23,442,367	0	0	0
1	997044	Non-Monetary Power Costs	0	123,135	123,135	0	79,878	79,878	0	43,257	43,257
1	997045	Section 199 Manufacturing Deduction	0	5,100,000	5,100,000	0	3,308,370	3,308,370	0	1,791,630	1,791,630
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)	-252,957	0	-252,957	0	0	0	-252,957	0	-252,957
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	153,668,227	153,668,227	0	98,326,152	98,326,152	0	55,342,075	55,342,075
99	997050	CS2 Levelized Return	12,759	0	12,759	0	0	0	12,759	0	12,759
99	997051	Wind Generation AFUDC - ID	95,955	0	95,955	0	0	0	95,955	0	95,955
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	219,466	0	219,466	195,026	0	195,026	24,440	0	24,440
99	997058	Colstrip Settlement	-307,542	0	-307,542	0	0	0	-307,542	0	-307,542
99	997059	Spokane River Relicensing PME	680,584	0	680,584	464,608	0	464,608	215,976	0	215,976
1	997061	CDA Lake Fund Settlement - AN	0	9,866,666	9,866,666	0	6,400,506	6,400,506	0	3,466,160	3,466,160
99	997061	CDA Lake Fund Settlement	-135,404	0	-135,404	31,263	0	31,263	-166,667	0	-166,667
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	127,236	127,236	0	68,856	68,856
1	997063	CDA Lake Settlement - AN	0	9,292,445	9,292,445	0	6,028,009	6,028,009	0	3,264,436	3,264,436
99	997063	CDA Lake Settlement	595,647	0	595,647	481,187	0	481,187	114,460	0	114,460
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	22,019	22,019	0	14,284	14,284	0	7,735	7,735
1	997069	Lancaster Deferral	6,744,591	0	6,744,591	6,744,591	0	6,744,591	0	0	0
TOTAL SCHEDULE M DEDUCTIONS			-15,772,472	182,284,177	166,511,705	-15,503,684	116,889,350	101,385,666	-268,788	65,394,827	65,126,039

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.676%	34.324%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.621%	32.379%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.123%	38.877%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.986%	36.014%
E-ALL	12	Net Electric Plant	100.000%	63.337%	36.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended May 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	42,067,410	26,842,794	15,224,616
99	410100	Deferred Federal Income Tax Expense - Washington	-4,553,701	-4,553,701	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,817,641	0	1,817,641
		Sub-Total	39,331,350	22,289,093	17,042,257
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,835,604	-1,171,281	-664,323
99	411100	Deferred Federal Income Tax Expense - Washington	-2,507,865	-2,507,865	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,106,967	0	-1,106,967
		Sub-Total	-5,450,436	-3,679,146	-1,771,290
		Total Deferred Federal Income Tax Expense	33,880,914	18,609,947	15,270,967
E-ALL	14	Net Allocated Schedule M	100.000%	63.809%	36.191%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended May 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	1,630,078,041	1,039,355,455	590,722,586
	Interest Deduction for FIT Calculation	56,027,189	36,533,344	19,493,845
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 May 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	1,243,145	1,243,145	0	806,428	806,428	0	436,717	436,717
1	408150	R&P Property Tax--Production	0	9,084,831	9,084,831	0	5,893,330	5,893,330	0	3,191,501	3,191,501
1	408180	R&P Property Tax--Transmission	0	2,686,599	2,686,599	0	1,742,797	1,742,797	0	943,802	943,802
1	409100	State Income Tax--Montana & Oregon	0	98,903	98,903	0	64,158	64,158	0	34,745	34,745
		TOTAL PRODUCTION & TRANSMISSION	0	13,136,266	13,136,266	0	8,521,496	8,521,496	0	4,614,770	4,614,770
DISTRIBUTION											
99	408110	State Excise Tax	16,764,594	0	16,764,594	16,764,594	0	16,764,594	0	0	0
99	408120	Municipal Occupation & License Tax	17,963,612	0	17,963,612	15,015,805	0	15,015,805	2,947,807	0	2,947,807
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	4,030,197	0	4,030,197	2,349,905	0	2,349,905	1,680,292	0	1,680,292
99	409100	State Income Tax--Idaho	260,815	0	260,815	0	0	0	260,815	0	260,815
		TOTAL DISTRIBUTION	39,025,265	0	39,025,265	34,130,304	0	34,130,304	4,894,961	0	4,894,961
		TOTAL TAXES OTHER THAN FIT	39,025,265	13,136,266	52,161,531	34,130,304	8,521,496	42,651,800	4,894,961	4,614,770	9,509,731

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 May 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	321,929	42,836,746	43,158,675	321,929	27,788,197	28,110,126	0	15,048,549	15,048,549
1	182324/81	CDA Settlement	0	38,852,172	38,852,172	0	25,203,404	25,203,404	0	13,648,768	13,648,768
1	303000	Misc Intangible Plant	153,179	2,140,612	2,293,791	153,179	1,388,615	1,541,794	0	751,997	751,997
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	16,883,374	16,883,374	0	10,954,946	10,954,946	0	5,928,428	5,928,428
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,405,496	7,405,496	0	4,805,130	4,805,130	0	2,600,366	2,600,366
TOTAL INTANGIBLE PLANT			475,108	108,271,599	108,746,707	475,108	70,239,697	70,714,805	0	38,031,902	38,031,902
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,996	2,230,996	0	1,447,247	1,447,247	0	783,749	783,749
1	311XXX	Structures & Improvements	0	124,916,220	124,916,220	0	81,033,152	81,033,152	0	43,883,068	43,883,068
1	312000	Boiler Plant	0	166,249,399	166,249,399	0	107,845,985	107,845,985	0	58,403,414	58,403,414
1	314000	Turbogenerator Units	0	48,481,088	48,481,088	0	31,449,682	31,449,682	0	17,031,406	17,031,406
1	315000	Accessory Electric Equipment	0	26,819,306	26,819,306	0	17,397,684	17,397,684	0	9,421,622	9,421,622
1	316000	Miscellaneous Power Plant Equipment	0	15,653,701	15,653,701	0	10,154,556	10,154,556	0	5,499,145	5,499,145
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	384,350,710	384,350,710	0	249,328,306	249,328,306	0	135,022,404	135,022,404
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,162,585	56,162,585	0	36,432,669	36,432,669	0	19,729,916	19,729,916
1	331XXX	Structures & Improvements	0	40,365,225	40,365,225	0	26,184,921	26,184,921	0	14,180,304	14,180,304
1	332XXX	Reservoirs, Dams, & Waterways	0	117,769,108	117,769,108	0	76,396,820	76,396,820	0	41,372,288	41,372,288
1	333000	Waterwheels, Turbines, & Generators	0	141,162,149	141,162,149	0	91,571,886	91,571,886	0	49,590,263	49,590,263
1	334000	Accessory Electric Equipment	0	32,700,137	32,700,137	0	21,212,579	21,212,579	0	11,487,558	11,487,558
1	335XXX	Miscellaneous Power Plant Equipment	0	7,284,601	7,284,601	0	4,725,521	4,725,521	0	2,559,080	2,559,080
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
TOTAL HYDRAULIC PRODUCTION PLANT			0	397,443,368	397,443,368	0	257,821,513	257,821,513	0	139,621,855	139,621,855
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	15,703,158	15,703,158	0	10,186,639	10,186,639	0	5,516,519	5,516,519
1	342000	Fuel Holders, Producers, & Accessories	0	21,099,392	21,099,392	0	13,687,176	13,687,176	0	7,412,216	7,412,216
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	198,520,701	198,520,701	0	128,780,379	128,780,379	0	69,740,322	69,740,322
1	345000	Accessory Electric Equipment	0	16,132,132	16,132,132	0	10,464,914	10,464,914	0	5,667,218	5,667,218
1	346000	Miscellaneous Power Plant Equipment	0	1,424,310	1,424,310	0	923,950	923,950	0	500,360	500,360
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,634,028	275,634,028	0	178,803,795	178,803,795	0	96,830,233	96,830,233
TOTAL PRODUCTION PLANT			0	1,057,428,106	1,057,428,106	0	685,953,614	685,953,614	0	371,474,492	371,474,492

ELECTRIC UTILITY PLANT For Twelve Months Ended May 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			
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,084,101	16,084,101	0	10,433,756	10,433,756	0	5,650,345	5,650,345
1	352XXX	Structures & Improvements	0	16,021,361	16,021,361	0	10,393,057	10,393,057	0	5,628,304	5,628,304
1	353000	Station Equipment	0	177,459,021	177,459,021	0	115,117,667	115,117,667	0	62,341,354	62,341,354
1	354000	Towers & Fixtures	0	17,111,487	17,111,487	0	11,100,222	11,100,222	0	6,011,265	6,011,265
1	355000	Poles & Fixtures	0	130,724,931	130,724,931	0	84,801,263	84,801,263	0	45,923,668	45,923,668
1	356000	Overhead Conductors & Devices	0	105,437,290	105,437,290	0	68,397,170	68,397,170	0	37,040,120	37,040,120
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	469,645,997	469,645,997	0	304,659,359	304,659,359	0	164,986,638	164,986,638
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	57,181	0	57,181	57,181	0	57,181	0	0	0
99	361000	Structures & Improvements	13,556,742	0	13,556,742	9,525,292	0	9,525,292	4,031,450	0	4,031,450
99	362000	Station Equipment	91,861,814	0	91,861,814	59,053,475	0	59,053,475	32,808,339	0	32,808,339
99	364000	Poles, Towers, & Fixtures	211,866,595	0	211,866,595	128,446,410	0	128,446,410	83,420,185	0	83,420,185
99	365000	Overhead Conductors & Devices	137,751,567	0	137,751,567	81,741,241	0	81,741,241	56,010,326	0	56,010,326
99	366000	Underground Conduit	74,279,369	0	74,279,369	45,834,060	0	45,834,060	28,445,309	0	28,445,309
99	367000	Underground Conductors & Devices	121,933,296	0	121,933,296	77,922,357	0	77,922,357	44,010,939	0	44,010,939
99	368000	Line Transformers	168,785,643	0	168,785,643	109,532,666	0	109,532,666	59,252,977	0	59,252,977
99	369XXX	Services	114,564,256	0	114,564,256	70,888,521	0	70,888,521	43,675,735	0	43,675,735
99	370000	Meters	44,922,468	0	44,922,468	16,279,586	0	16,279,586	28,642,882	0	28,642,882
99	373XXX	Street Light & Signal Systems	29,072,401	0	29,072,401	16,229,756	0	16,229,756	12,842,645	0	12,842,645
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,012,929,207	0	1,012,929,207	618,824,391	0	618,824,391	394,104,816	0	394,104,816
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	2,698,219	3,516,896	371,603	1,750,766	2,122,369	447,074	947,453	1,394,527
4	390XXX	Structures & Improvements	6,547,329	31,151,395	37,698,724	1,776,419	20,212,894	21,989,313	4,770,910	10,938,501	15,709,411
4	391XXX	Office Furniture & Equipment	0	24,650,422	24,650,422	0	15,994,673	15,994,673	0	8,655,749	8,655,749
4	392XXX	Transportation Equipment	8,291,037	5,445,816	13,736,853	5,699,905	3,533,572	9,233,477	2,591,132	1,912,244	4,503,376
4	393000	Stores Equipment	305,837	991,064	1,296,901	122,892	643,062	765,954	182,945	348,002	530,947
4	394000	Tools, Shop & Garage Equipment	1,762,112	4,020,762	5,782,874	1,321,730	2,608,912	3,930,642	440,382	1,411,850	1,852,232
4	395000	Laboratory Equipment	377,445	1,594,349	1,971,794	230,136	1,034,509	1,264,645	147,309	559,840	707,149
4	396XXX	Power Operated Equipment	19,392,160	7,152,426	26,544,586	12,576,219	4,640,923	17,217,142	6,815,941	2,511,503	9,327,444
4	397XXX	Communications Equipment	11,226,602	42,629,923	53,856,525	5,924,638	27,660,852	33,585,490	5,301,964	14,969,071	20,271,035
4	398000	Miscellaneous Equipment	6,563	362,900	369,463	1,829	235,471	237,300	4,734	127,429	132,163
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	48,727,762	120,697,276	169,425,038	28,025,371	78,315,634	106,341,005	20,702,391	42,381,642	63,084,033
		TOTAL PLANT IN SERVICE	1,062,132,077	1,756,042,978	2,818,175,055	647,324,870	1,139,168,304	1,786,493,174	414,807,207	616,874,674	1,031,681,881
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,062,132,077	1,756,042,978	2,818,175,055	647,324,870	1,139,168,304	1,786,493,174	414,807,207	616,874,674	1,031,681,881

ELECTRIC UTILITY PLANT For Twelve Months Ended May 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	252,190,656	252,190,656	0	163,596,079	163,596,079	0	88,594,577	88,594,577
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-231,744	-231,744	0	-150,332	-150,332	0	-81,412	-81,412
1	108000	Hydro Production Plant	0	97,429,420	97,429,420	0	63,202,465	63,202,465	0	34,226,955	34,226,955
1	108X03	Other Production Plant	0	54,250,553	54,250,553	0	35,192,334	35,192,334	0	19,058,219	19,058,219
1	108X04	Transmission Plant	0	158,319,311	158,319,311	0	102,701,737	102,701,737	0	55,617,574	55,617,574
E-ADP	108X05	Distribution Plant	305,810,556	0	305,810,556	186,614,776	0	186,614,776	119,195,780	0	119,195,780
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,457	0	-88,457	-53,979	0	-53,979	-34,478	0	-34,478
E-ADP	108X06	General Plant - Non-Transportation	15,457,061	43,913,254	59,370,315	8,565,355	28,493,554	37,058,909	6,891,706	15,419,700	22,311,406
E-ADP	108X07	General Plant - Transportation	3,865,708	2,539,031	6,404,739	2,657,582	1,647,476	4,305,058	1,208,126	891,555	2,099,681
TOTAL ACCUMULATED DEPRECIATION			325,044,868	608,410,481	933,455,349	197,783,734	394,683,313	592,467,047	127,261,134	213,727,168	340,988,302
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	19,260	4,211,148	4,230,408	19,260	2,731,772	2,751,032	0	1,479,376	1,479,376
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	83,357	83,357	0	54,087	54,087	0	29,270	29,270
E-CAM	111X08	Intangible Plant-Computer Software	0	12,055,509	12,055,509	0	7,822,338	7,822,338	0	4,233,171	4,233,171
TOTAL ACCUMULATED AMORTIZATION			129,938	16,350,446	16,480,384	129,938	10,608,477	10,738,415	0	5,741,969	5,741,969
NET ELECTRIC UTILITY PLANT			736,957,271	1,131,282,051	1,868,239,322	449,411,198	733,876,514	1,183,287,712	287,546,073	397,405,537	684,951,610

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 May 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		736,957,271	1,131,282,051	1,868,239,322	449,411,198	733,876,514	1,183,287,712	287,546,073	397,405,537	684,951,610
	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)		5,699,140	0	5,699,140	3,612,220	0	3,612,220	2,086,920	0	2,086,920
4	Deferred Gain on Sale of General Office (190850)		0	142,995	142,995	0	92,784	92,784	0	50,211	50,211
12	Deferred F.I.T. - Plant In Service (282900)		0	-244,933,397	-244,933,397	0	-155,133,466	-155,133,466	0	-89,799,931	-89,799,931
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-10,524,461	-10,524,461	0	-6,828,902	-6,828,902	0	-3,695,559	-3,695,559
99	ADFIT - Boulder Park Idaho Write Off (190040)		631,097	0	631,097	0	0	0	631,097	0	631,097
99	Spokane River Relicensing (283322)		-201,172	0	-201,172	-182,397	0	-182,397	-18,775	0	-18,775
99	Spokane River PM&Es (283323)		-81,994	0	-81,994	-69,016	0	-69,016	-12,978	0	-12,978
1	ADFIT - Lake CDA CDR Fund (283324)		0	-2,693,130	-2,693,130	0	-1,747,033	-1,747,033	0	-946,097	-946,097
99	ADFIT - Lake CDA CDR Fund (283324)		-27,103	0	-27,103	-27,103	0	-27,103	0	0	0
99	ADFIT - MT Lease Payments (283365)		-2,540,102	0	-2,540,102	-1,677,467	0	-1,677,467	-862,635	0	-862,635
1	CDA Lake Settlement (283382)		0	-11,306,527	-11,306,527	0	-7,334,544	-7,334,544	0	-3,971,983	-3,971,983
99	CDA Lake Settlement (283382)		-505,705	0	-505,705	-413,097	0	-413,097	-92,608	0	-92,608
12	Electric portion of Bond Redemptions (283850)		0	-2,726,748	-2,726,748	0	-1,727,040	-1,727,040	0	-999,708	-999,708
1	Colstrip PCB (283200)		0	-581,137	-581,137	0	-376,984	-376,984	0	-204,153	-204,153
	TOTAL ACCUM DEFERRED INCOME TAX		2,974,161	-272,622,405	-269,648,244	1,243,140	-173,055,185	-171,812,045	1,731,021	-99,567,220	-97,836,199
	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)		5,600,151	0	5,600,151	4,019,575	0	4,019,575	1,580,576	0	1,580,576
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)		796,865	0	796,865	0	0	0	796,865	0	796,865
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		315,304	0	315,304	0	0	0	315,304	0	315,304
99	Invest in Exchange Power (124900, 124930)		23,887,407	0	23,887,407	23,887,407	0	23,887,407	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)		-2,269,824	0	-2,269,824	-727,439	0	-727,439	-1,542,385	0	-1,542,385
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)		574,821	0	574,821	521,170	0	521,170	53,651	0	53,651
99	Spokane River PM&Es (182323)		268,783	0	268,783	228,816	0	228,816	39,967	0	39,967
99	CDA CDR Fund (182324)		77,438	0	77,438	77,438	0	77,438	0	0	0
99	CDA Lake Settlement (182382)		1,180,278	0	1,180,278	1,180,278	0	1,180,278	0	0	0
99	CDA Lake Settlement (186382)		264,596	0	264,596	0	0	0	264,596	0	264,596
99	Montana Riverbed Settlement (186360)		7,257,436	0	7,257,436	4,792,762	0	4,792,762	2,464,674	0	2,464,674
99	Nez Perce Settlement - Idaho (186800)		321,649	0	321,649	0	0	0	321,649	0	321,649
4	Gain on Sale of General Office Bldg (253850)		0	-408,525	-408,525	0	-265,076	-265,076	0	-143,449	-143,449
	TOTAL OTHER ADJUSTMENTS		31,895,488	-408,525	31,486,963	28,144,864	-265,076	27,879,788	3,750,624	-143,449	3,607,175
	OTHER ADJUSTMENTS:		771,826,920	858,251,121	1,630,078,041	478,799,202	560,556,253	1,039,355,455	293,027,718	297,694,868	590,722,586
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%			63.337%			36.663%	
E-ALL	13	Net Electric General Plant		100.000%			62.689%			37.311%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended May 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	4,496,942	3,246,477	874,071
8			Utility 8	42,372	0	29,610
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,549,017	3,254,137	905,724
7	404X32	PC Software	Utility 7	1,264,356	912,777	245,753
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,350,129	912,777	305,693
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,909,449	4,174,352	1,213,420

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 May 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	6,558,229	4,734,582	1,274,723	548,924
8	Utility 8	135,558	0	94,731	40,827
9	Utility 9	703,442	555,332	148,110	0
9	Utility 9 - Washington	106,115	83,772	22,343	0
9	Utility 9 - Idaho	410,470	324,046	86,424	0
	Total	<u>7,913,814</u>	<u>5,697,732</u>	<u>1,626,331</u>	<u>589,751</u>
7	403X70 Utility 7	2,286	1,650	444	191
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,650</u>	<u>12,990</u>	<u>3,468</u>	<u>191</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		Report ID:		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****										
For Twelve Months Ended May 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
389XXX Land & Land Rights														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	476,419	0	0	0	0	0	0	0	0	476,419	0	476,419
7		Utility 7	3,417,852	0	0	2,467,450	2,467,450	0	0	664,328	664,328	0	286,074	286,074
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			5,667,520	371,603	447,074	2,698,219	3,516,896	576,272	92,058	719,801	1,388,131	476,419	286,074	762,493
390XXX Structures & Improvements														
99		Utility 0	2,852,196	481,075	1,295,138	1,075,983	2,852,196	0	0	0	0	0	0	0
99		Utility 1	924,783	0	0	0	0	924,783	0	0	924,783	0	0	0
99		Utility 2	3,417,554	0	0	0	0	0	0	0	0	3,417,554	0	3,417,554
7		Utility 7	37,067,720	0	0	26,760,299	26,760,299	0	0	7,204,853	7,204,853	0	3,102,568	3,102,568
9		Utility 9 - Wa	1,640,818	1,295,344	0	0	1,295,344	345,474	0	0	345,474	0	0	0
9		Utility 9 - Idaho	4,402,777	0	3,475,772	0	3,475,772	0	927,005	0	927,005	0	0	0
9		Utility 9 - Allocated	4,199,269	0	0	3,315,113	3,315,113	0	0	884,156	884,156	0	0	0
TOTAL ACCOUNT			54,505,117	1,776,419	4,770,910	31,151,395	37,698,724	1,270,257	927,005	8,089,009	10,286,271	3,417,554	3,102,568	6,520,122
391XXX Office Furniture & Equipment														
99		Utility 0	1,082,575	0	0	1,082,575	1,082,575	0	0	0	0	0	0	0
7		Utility 7	32,645,612	0	0	23,567,847	23,567,847	0	0	6,345,328	6,345,328	0	2,732,438	2,732,438
8		Utility 8	383,435	0	0	0	0	0	0	267,952	267,952	0	115,483	115,483
TOTAL ACCOUNT			34,111,622	0	0	24,650,422	24,650,422	0	0	6,613,280	6,613,280	0	2,847,921	2,847,921
392XXX Transportation Equipment														
99		Utility 0	11,629,996	4,924,330	2,121,830	4,583,836	11,629,996	0	0	0	0	0	0	0
99		Utility 1	4,552,807	0	0	0	0	2,837,781	963,127	751,899	4,552,807	0	0	0
99		Utility 2	1,979,225	0	0	0	0	0	0	0	0	1,979,225	0	1,979,225
7		Utility 7	301,601	0	0	217,735	217,735	0	0	58,622	58,622	0	25,244	25,244
9		Utility 9 - Wa	982,424	775,575	0	0	775,575	206,849	0	0	206,849	0	0	0
9		Utility 9 - Idaho	594,467	0	469,302	0	469,302	0	125,165	0	125,165	0	0	0
9		Utility 9 - Allocated	816,068	0	0	644,245	644,245	0	0	171,823	171,823	0	0	0
TOTAL ACCOUNT			20,856,588	5,699,905	2,591,132	5,445,816	13,736,853	3,044,630	1,088,292	982,344	5,115,266	1,979,225	25,244	2,004,469

COMMON GENERAL PLANT		Report ID:		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
For Twelve Months Ended May 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	358,533	10,739	14,745	333,049	358,533	0	0	0	0	0	0	0	
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0	
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
9		Utility 9 - Wa	142,065	112,153	0	0	112,153	29,912	0	0	29,912	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	833,511	0	0	658,015	658,015	0	0	175,496	175,496	0	0	0	
		TOTAL ACCOUNT	1,688,667	122,892	182,945	991,064	1,296,901	114,183	44,860	175,496	334,539	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		Utility 0	3,452,033	1,287,102	432,867	1,732,064	3,452,033	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	963,193	0	0	0	0	0	0	0	0	963,193	0	963,193	
7		Utility 7	2,834,268	0	0	2,046,143	2,046,143	0	0	550,897	550,897	0	237,228	237,228	
8		Utility 8	983,677	0	0	0	0	0	0	687,413	687,413	0	296,264	296,264	
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	307,246	0	0	242,555	242,555	0	0	64,691	64,691	0	0	0	
		TOTAL ACCOUNT	10,463,393	1,321,730	440,382	4,020,762	5,782,874	998,419	456,706	1,728,709	3,183,834	963,193	533,492	1,496,685	
	395000	Laboratory Equipment													
99		Utility 0	1,465,830	214,701	142,382	1,108,747	1,465,830	0	0	0	0	0	0	0	
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0	
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708	
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769	
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	2,738,336	230,136	147,309	1,594,349	1,971,794	107,912	35,165	317,422	460,499	273,708	32,335	306,043	
	396XXX	Power Operated Equipment													
99		Utility 0	24,696,834	12,011,676	6,413,164	6,271,994	24,696,834	0	0	0	0	0	0	0	
99		Utility 1	3,704,180	0	0	0	0	2,586,077	762,701	355,402	3,704,180	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	510,199	0	402,777	0	402,777	0	107,422	0	107,422	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	30,832,789	12,576,219	6,815,941	7,152,426	26,544,586	2,736,643	870,123	591,230	4,197,996	43,834	46,373	90,207	

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	38,737,388	5,563,430	2,110,289	31,063,669	38,737,388	0	0	0	0	0	0	0
99		Utility 1	669,428	0	0	0	0	386,403	283,025	0	669,428	0	0	0
99		Utility 2	518,587	0	0	0	0	0	0	0	0	518,587	0	518,587
7		Utility 7	8,013,516	0	0	5,785,198	5,785,198	0	0	1,557,587	1,557,587	0	670,731	670,731
8		Utility 8	926,747	0	0	0	0	0	0	647,629	647,629	0	279,118	279,118
9		Utility 9 - Wa	457,544	361,208	0	0	361,208	96,336	0	0	96,336	0	0	0
9		Utility 9 - Idaho	4,042,910	0	3,191,675	0	3,191,675	0	851,235	0	851,235	0	0	0
9		Utility 9 - Allocated	7,322,891	0	0	5,781,056	5,781,056	0	0	1,541,835	1,541,835	0	0	0
		TOTAL ACCOUNT	60,689,011	5,924,638	5,301,964	42,629,923	53,856,525	482,739	1,134,260	3,747,051	5,364,050	518,587	949,849	1,468,436
	398000	Miscellaneous Equipment												
99		Utility 0	6,889	0	2,299	4,590	6,889	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	507,891	1,829	4,734	362,900	369,463	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	222,060,934	28,025,371	20,702,391	120,697,276	169,425,038	9,331,543	4,649,118	23,060,796	37,041,457	7,729,747	7,864,693	15,594,440

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 May 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	39,542,297	39,542,297	0	0
99	108X06	Utility 1 - Allocated	624,504	0	624,504	0
99	108X06	Utility 1 - Washington	2,483,973	0	2,483,973	0
99	108X06	Utility 1 - Idaho	844,830	0	844,830	0
99	108X06	Utility 2	2,264,649	0	0	2,264,649
7	108X06	Utility 7	11,458,909	8,272,530	2,227,268	959,111
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,380	-250,062	-67,326	-28,992
8	108X06	Utility 8	849,441	0	593,606	255,835
9	108X06	Utility 9	14,954,145	11,805,550	3,148,595	0
Total			72,676,368	59,370,315	9,855,450	3,450,603

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,816,646	5,816,646	0	0
99	108X07	Utility 1 - Allocated	182,846	0	182,846	0
99	108X07	Utility 1 - Washington	384,114	0	384,114	0
99	108X07	Utility 1 - Idaho	168,030	0	168,030	0
99	108X07	Utility 2	959,312	0	0	959,312
7	108X07	Utility 7	34,240	24,719	6,655	2,866
9	108X07	Utility 9	713,629	563,374	150,255	0
Total			8,258,817	6,404,739	891,900	962,178

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 May 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	1,012,929,207	0	1,012,929,207	618,824,391	0	618,824,391	394,104,816	0	394,104,816	
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	1,008,651,332	0	1,008,651,332	615,510,545	0	615,510,545	393,140,787	0	393,140,787	
		Percentage		0.000%	100.000%	61.023%			38.977%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
	108X05	Accumulated Depreciation		0	305,810,556	186,614,776		186,614,776	119,195,780		119,195,780	
	108X05	Utility 0 Asset Recovery Obligation (Note 1)		0	-88,457	-53,979		-53,979	-34,478		-34,478	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	305,810,556	0	305,810,556	186,614,776	0	186,614,776	119,195,780	0	119,195,780	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,457	0	-88,457	-53,979	0	-53,979	-34,478	0	-34,478	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	48,727,762	120,697,276	169,425,038	28,025,371	78,315,634	106,341,005	20,702,391	42,381,642	63,084,033	
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,698,219	3,516,896	371,603	1,750,766	2,122,369	447,074	947,453	1,394,527	
E-PLT	392XXX	Less: General Transportation Plant	8,291,037	5,445,816	13,736,853	5,699,905	3,533,572	9,233,477	2,591,132	1,912,244	4,503,376	
		Depreciable Non Transport General Plant	39,618,048	112,553,241	152,171,289	21,953,863	73,031,296	94,985,159	17,664,185	39,521,945	57,186,130	
		Percentage		73.965%	100.000%	14.427%			11.608%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		43,913,254	59,370,315	8,565,355			6,891,706			
	403X60	Common Depreciation Expense (C-DEP)		3,912,685	5,289,914	763,176			614,053			
	403X60	Washington Depreciation Expense (C-DEP)			83,772	83,772			0			
	403X60	Idaho Depreciation Expense (C-DEP)			324,046	0			324,046			
	403X60	Depreciation Expense		1,937,994	2,581,788	457,404			186,389			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,457,061	43,913,254	59,370,315	8,565,355	28,493,554	37,058,909	6,891,706	15,419,700	22,311,406	
4	403X60	Depreciation Expense (C-DEP)	1,377,229	3,912,685	5,289,914	763,176	2,538,785	3,301,961	614,053	1,373,900	1,987,953	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	407,818	0	407,818	83,772	0	83,772	324,046	0	324,046	
4	403X60	Depreciation Expense	643,793	1,937,994	2,581,787	457,404	1,257,487	1,714,891	186,389	680,507	866,896	
		Total Depreciation Expense	2,428,840	5,850,679	8,279,519	1,304,352	3,796,272	5,100,624	1,124,488	2,054,407	3,178,895	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	8,291,037	5,445,816	13,736,853	5,699,905	3,533,572	9,233,477	2,591,132	1,912,244	4,503,376	
		Percentage		39.643%	100.000%	41.494%			18.863%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,539,031	6,404,739	2,657,582			1,208,126			
	403X70	Depreciation Expense (C-DEP)		5,150	12,990	5,390			2,450			
	403X70	Depreciation Expense		46,202	108,860	37,520			25,138			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,865,708	2,539,031	6,404,739	2,657,582	1,647,476	4,305,058	1,208,126	891,555	2,099,681	
4	403X70	Depreciation Expense (C-DEP)	7,840	5,150	12,990	5,390	3,342	8,732	2,450	1,808	4,258	
4	403X70	Depreciation Expense	62,658	46,202	108,860	37,520	29,979	67,499	25,138	16,223	41,361	
		Total Depreciation Expense	70,498	51,352	121,850	42,910	33,321	76,231	27,588	18,031	45,619	
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 May 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	488,743	0	0	0	0	320,293	168,450	0	488,743	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	682,801	0	0	153,199	153,199	320,293	168,450	40,859	529,602	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	733,961	0	0	733,961	733,961	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	22,369,777	0	0	16,149,413	16,149,413	0	0	4,348,014	4,348,014	0	1,872,350	1,872,350
8		Utility 8	211,861	0	0	0	0	0	0	148,053	148,053	0	63,808	63,808
		TOTAL ACCOUNT	23,362,039	0	0	16,883,374	16,883,374	0	0	4,496,067	4,496,067	46,440	1,936,158	1,982,598
	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	12,279	0	0	0	0	0	0	12,279	12,279	0	0	0
7		Utility 7	9,132,668	0	0	6,593,147	6,593,147	0	0	1,775,117	1,775,117	0	764,404	764,404
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,554,976	0	0	7,405,496	7,405,496	0	0	2,205,067	2,205,067	0	944,413	944,413
		TOTAL	34,599,816	0	0	24,442,069	24,442,069	320,293	168,450	6,741,993	7,230,736	46,440	2,880,571	2,927,011

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 May 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	831,817	831,817	0	0
99		Utility 1	6,002	0	6,002	0
99		Utility 2 - Oregon	22,852	0	0	22,852
7		Utility 7	15,526,893	11,209,330	3,017,962	1,299,601
8		Utility 8	518,208	0	362,134	156,074
9		Utility 9	18,193	14,362	3,831	0
		Total	16,923,965	12,055,509	3,389,929	1,478,527
Accum Amort--Leasehold Improvements (111X50, 111X60)						
2		Utility 2 - Oregon	-36,639	0	0	-36,639
7		Utility 7	101,392	73,198	19,708	8,487
9		Utility 9	12,869	10,159	2,710	0
		Total	77,622	83,357	22,418	-28,152

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			Report ID: E-CAM-12A								
For Twelve Months Ended May 31, 2010			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Average of Monthly Averages Basis			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Ref/Basis	Account	Description									
		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	16,883,374	16,883,374	0	10,954,946	10,954,946	0	5,928,428	5,928,428
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,405,496	7,405,496	0	4,805,130	4,805,130	0	2,600,366	2,600,366
		Total Intangible Plant - Software	0	24,442,069	24,442,069	0	15,859,481	15,859,481	0	8,582,588	8,582,588
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		12,055,509	12,055,509	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,449,149	4,449,149	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	12,055,509	12,055,509	0	7,822,338	7,822,338	0	4,233,171	4,233,171
4	404	Amortization Expense (404X30, X31, X32)	0	4,449,149	4,449,149	0	2,886,875	2,886,875	0	1,562,274	1,562,274
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 May 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	-12,774,913	-9,222,593	-2,483,060	-1,069,260
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,649,082	-1,301,868	-347,214	0
Total			<u>-14,423,995</u>	<u>-10,524,461</u>	<u>-2,830,274</u>	<u>-1,069,260</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%