

ELECTRIC RATE OF RETURN For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-ROR-12A
---	-------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	121,797,432	71,881,157	49,916,275
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	121,797,432	71,688,545	50,108,887
E-APL		Electric Net Rate Base	1,635,846,134	1,043,033,464	592,812,670
		RATE OF RETURN	7.446%	6.873%	8.453%

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

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	6/30/2010	355,660	233,544	122,116
		Percent		100.000%	65.665%	34.335%
3	E-OPS	Direct Distribution Operating Expense		19,554,371	13,315,148	6,239,223
		Percent		100.000%	68.093%	31.907%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4		Total Percentages		400.000%	259.545%	140.455%
		Percent		100.000%	64.886%	35.114%

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

Basis	Ref	Description	System	Washington	Idaho		
		Input Elec/Gas North/Oregon 4-Factor	1/1/2010	<u>Total</u>	<u>Electric</u>	<u>Gas North</u>	<u>Oregon Gas</u>
		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	<u>Total</u>	<u>Electric</u>	<u>Gas North</u>	<u>Oregon Gas</u>
		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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
--	-------------------------

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		710,608,526	434,390,621	276,217,905	
		Percent		100.000%	61.129%	38.871%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		77,535,793	49,611,293	27,924,500	
		Percent		100.000%	63.985%	36.015%	
12	E-PLT	Net Electric Plant		1,876,268,662	1,188,431,115	687,837,547	
		Percent		100.000%	63.340%	36.660%	
13	E-PLT	Net Electric General Plant		105,747,927	66,345,070	39,402,857	
		Percent		100.000%	62.739%	37.261%	
14	E-SCM	Net Allocated Schedule M		-125,936,727	-80,359,197	-45,577,530	
		Percent		100.000%	63.809%	36.191%	

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

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	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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
--	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	298,037,466	0	298,037,466	199,231,903	0	199,231,903	98,805,563	0	98,805,563
99	442200	Commercial - Firm & Int.	266,815,933	0	266,815,933	185,833,718	0	185,833,718	80,982,215	0	80,982,215
1	442300	Industrial	110,224,905	0	110,224,905	47,474,837	0	47,474,837	62,750,068	0	62,750,068
99	444000	Public Street & Highway Lighting	6,689,344	0	6,689,344	4,496,665	0	4,496,665	2,192,679	0	2,192,679
99	499XXX	Unbilled Revenue	3,247,613	0	3,247,613	2,192,181	0	2,192,181	1,055,432	0	1,055,432
99	448000	Interdepartmental Revenue	1,035,549	0	1,035,549	830,188	0	830,188	205,361	0	205,361
TOTAL SALES TO ULTIMATE CUSTOMERS			686,050,810	0	686,050,810	440,059,492	0	440,059,492	245,991,318	0	245,991,318
1	447XXX	Sales for Resale	0	217,507,925	217,507,925	0	141,097,391	141,097,391	0	76,410,534	76,410,534
TOTAL SALES OF ELECTRICITY			686,050,810	217,507,925	903,558,735	440,059,492	141,097,391	581,156,883	245,991,318	76,410,534	322,401,852
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	604,777	0	604,777	369,226	0	369,226	235,551	0	235,551
1	453000	Sales of Water & Water Power	0	410,794	410,794	0	266,482	266,482	0	144,312	144,312
1	454000	Rent from Electric Property	2,627,903	59,238	2,687,141	1,767,509	38,428	1,805,937	860,394	20,810	881,204
1	456XXX	Other Electric Revenues	246,048	78,424,533	78,670,581	200,759	50,873,995	51,074,754	45,289	27,550,538	27,595,827
TOTAL OTHER OPERATING REVENUE			3,478,728	78,894,565	82,373,293	2,337,494	51,178,905	53,516,399	1,141,234	27,715,660	28,856,894
TOTAL ELECTRIC REVENUE			689,529,538	296,402,490	985,932,028	442,396,986	192,276,296	634,673,282	247,132,552	104,126,194	351,258,746
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	522,540	522,540	0	338,972	338,972	0	183,568	183,568
1	501000	Fuel	0	25,265,964	25,265,964	0	16,390,031	16,390,031	0	8,875,933	8,875,933
1	502000	Steam Expense	0	3,201,622	3,201,622	0	2,076,892	2,076,892	0	1,124,730	1,124,730
1	505000	Electric Expense	0	717,225	717,225	0	465,264	465,264	0	251,961	251,961
1	506000	Miscellaneous Steam Power Generation Expense	237,569	2,567,536	2,805,105	-321,894	1,665,561	1,343,667	559,463	901,975	1,461,438
1	507000	Rent	0	22,711	22,711	0	14,733	14,733	0	7,978	7,978
MAINTENANCE											
1	510000	Supervision & Engineering	0	462,072	462,072	0	299,746	299,746	0	162,326	162,326
1	511000	Structures	0	500,890	500,890	0	324,927	324,927	0	175,963	175,963
1	512000	Boiler Plant	0	4,668,388	4,668,388	0	3,028,383	3,028,383	0	1,640,005	1,640,005
1	513000	Electric Plant	0	1,673,181	1,673,181	0	1,085,393	1,085,393	0	587,788	587,788
1	514000	Miscellaneous Steam Plant	0	688,439	688,439	0	446,590	446,590	0	241,849	241,849
TOTAL STEAM POWER GENERATION EXP			237,569	40,290,568	40,528,137	-321,894	26,136,492	25,814,598	559,463	14,154,076	14,713,539

ELECTRIC OPERATING STATEMENT For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
--	-------------------------

***** 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	2,451,917	2,451,917	0	1,590,559	1,590,559	0	861,358	861,358
1	536000	Water for Power	0	840,900	840,900	0	545,492	545,492	0	295,408	295,408
1	537000	Hydraulic Expense	3,809,930	1,168,491	4,978,421	2,299,639	758,000	3,057,639	1,510,291	410,491	1,920,782
1	538000	Electric Expense	0	5,646,098	5,646,098	0	3,662,624	3,662,624	0	1,983,474	1,983,474
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	569,272	569,272	0	369,287	369,287	0	199,985	199,985
1	540000	Rent	-1,243,129	916,644	-326,485	-630,563	594,627	-35,936	-612,566	322,017	-290,549
1	540100	MT Trust Funds Land Settlement Rents	6,566,164	0	6,566,164	4,039,483	0	4,039,483	2,526,681	0	2,526,681
MAINTENANCE											
1	541000	Supervision & Engineering	0	251,066	251,066	0	162,867	162,867	0	88,199	88,199
1	542000	Structures	0	450,744	450,744	0	292,398	292,398	0	158,346	158,346
1	543000	Reservoirs, Dams, & Waterways	0	729,713	729,713	0	473,365	473,365	0	256,348	256,348
1	544000	Electric Plant	0	1,656,005	1,656,005	0	1,074,250	1,074,250	0	581,755	581,755
1	545000	Miscellaneous Hydraulic Plant	0	136,050	136,050	0	88,256	88,256	0	47,794	47,794
TOTAL HYDRO POWER GENERATION EXP			9,132,965	14,816,900	23,949,865	5,708,559	9,611,725	15,320,284	3,424,406	5,205,175	8,629,581
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	937,627	937,627	0	608,239	608,239	0	329,388	329,388
1	547000	Fuel	0	96,373,821	96,373,821	0	62,517,698	62,517,698	0	33,856,123	33,856,123
1	548000	Generation Expense	0	2,686,858	2,686,858	0	1,742,965	1,742,965	0	943,893	943,893
1	549000	Miscellaneous Other Power Generation Expense	0	464,634	464,634	0	301,408	301,408	0	163,226	163,226
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	887,772	887,772	0	575,898	575,898	0	311,874	311,874
1	552000	Structures	0	1,234	1,234	0	800	800	0	434	434
1	553000	Generating & Electric Equipment	0	1,661,094	1,661,094	0	1,077,552	1,077,552	0	583,542	583,542
1	554000	Miscellaneous Other Power Generation Plant	0	95,486	95,486	0	61,942	61,942	0	33,544	33,544
TOTAL OTHER POWER GENERATION EXP			0	103,074,715	103,074,715	0	66,864,569	66,864,569	0	36,210,146	36,210,146
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,946,562	275,190,932	294,137,494	0	178,516,358	178,516,358	18,946,562	96,674,574	115,621,136
1	556000	System Control & Load Dispatching	0	527,924	527,924	0	342,464	342,464	0	185,460	185,460
E-557	557XXX	Other Expense	8,921,316	69,193,702	78,115,018	12,835,045	44,885,954	57,720,999	-3,913,729	24,307,748	20,394,019
TOTAL OTHER POWER SUPPLY EXPENSE			27,867,878	344,912,558	372,780,436	12,835,045	223,744,776	236,579,821	15,032,833	121,167,782	136,200,615
TOTAL POWER PRODUCTION O&M EXP			37,238,412	503,094,741	540,333,153	18,221,710	326,357,562	344,579,272	19,016,702	176,737,179	195,753,881

ELECTRIC OPERATING STATEMENT	Report ID:
For Twelve Months Ended June 30, 2010	E-OPS-12A
Average of Monthly Averages Basis	

***** 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	2,051,595	2,280,614	158,213	1,330,870	1,489,083	70,806	720,725	791,531
1	561000	Load Dispatching	0	2,242,929	2,242,929	0	1,454,988	1,454,988	0	787,941	787,941
1	562000	Station Expense	0	204,800	204,800	0	132,854	132,854	0	71,946	71,946
1	563000	Overhead Line Expense	0	496,983	496,983	0	322,393	322,393	0	174,590	174,590
1	565000	Transmission of Electricity by Others	0	15,663,342	15,663,342	0	10,160,810	10,160,810	0	5,502,532	5,502,532
1	566000	Miscellaneous Transmission Expense	0	1,452,095	1,452,095	0	941,974	941,974	0	510,121	510,121
1	567000	Rent	0	101,596	101,596	0	65,905	65,905	0	35,691	35,691
MAINTENANCE											
1	568000	Supervision & Engineering	337	581,186	581,523	0	377,015	377,015	337	204,171	204,508
1	569000	Structures	3,251	324,353	327,604	0	210,408	210,408	3,251	113,945	117,196
1	570000	Station Equipment	0	1,241,651	1,241,651	0	805,459	805,459	0	436,192	436,192
1	571000	Overhead Lines	26,071	1,430,873	1,456,944	1,312	928,207	929,519	24,759	502,666	527,425
1	572000	Underground Lines	0	12,548	12,548	0	8,140	8,140	0	4,408	4,408
1	573000	Service Miscellaneous	230	18,342	18,572	230	11,898	12,128	0	6,444	6,444
TOTAL TRANSMISSION OPERATING EXP			258,908	25,822,293	26,081,201	159,755	16,750,921	16,910,676	99,153	9,071,372	9,170,525
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,376,455	27,376,455	0	17,759,106	17,759,106	0	9,617,349	9,617,349
1	403X40	Depreciation Expense--Transmission Plant	0	9,569,485	9,569,485	0	6,207,725	6,207,725	0	3,361,760	3,361,760
1	404X30	Amortization of Limited-Term Plant	2,785	93,532	96,317	2,785	60,674	63,459	0	32,858	32,858
1	404X20	Amortization of Hydro Licensing Costs	14,132	913,285	927,417	14,132	592,448	606,580	0	320,837	320,837
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	8,612	0	8,612	7,520	0	7,520	1,092	0	1,092
99	407422	Reg Credit Spokane River Relicense	-202,820	0	-202,820	-185,852	0	-185,852	-16,968	0	-16,968
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	1,137	150,000	151,137	1,137	97,305	98,442	0	52,695	52,695
1	407325	Lake CDA IPA Interest Expense	0	33,194	33,194	0	21,533	21,533	0	11,661	11,661
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	322,400	0	322,400	153,132	0	153,132	169,268	0	169,268
1	407382	Reg Debit Amt CDA Settlement	0	740,128	740,128	0	480,121	480,121	0	260,007	260,007
99	407382	Reg Debit Amt CDA Settlement	23,433	0	23,433	17,654	0	17,654	5,779	0	5,779
99	407482	Reg Credit Amt Lake CDA Settlement	-223,379	0	-223,379	-205,067	0	-205,067	-18,312	0	-18,312
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	-2,846	0	-2,846	0	0	0	-2,846	0	-2,846
99	407450/499	Amortization of BPA Residential Exchange Credit	-9,869,891	0	-9,869,891	-6,606,765	0	-6,606,765	-3,263,126	0	-3,263,126
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,274,593	13,274,593	0	8,611,228	8,611,228	0	4,663,365	4,663,365
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-8,072,723	52,150,672	44,077,949	-4,486,352	33,830,140	29,343,788	-3,586,371	18,320,532	14,734,161
TOTAL PRODUCTION & TRANS EXPENSE			29,424,597	581,067,706	610,492,303	13,895,113	376,938,623	390,833,736	15,529,484	204,129,083	219,658,567

ELECTRIC OPERATING STATEMENT	Report ID:
For Twelve Months Ended June 30, 2010	E-OPS-12A
Average of Monthly Averages Basis	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	349,863	1,068,065	1,417,928	195,024	727,278	922,302	154,839	340,787	495,626
3	582000	Station Expense	654,670	15,483	670,153	415,802	10,543	426,345	238,868	4,940	243,808
3	583000	Overhead Line Expense	893,528	556,680	1,450,208	590,449	379,060	969,509	303,079	177,620	480,699
3	584000	Underground Line Expense	717,578	300	717,878	467,651	204	467,855	249,927	96	250,023
3	585000	Street Light & Signal System Operation Expense	231,979	0	231,979	50,739	0	50,739	181,240	0	181,240
3	586000	Meter Expense	1,731,767	0	1,731,767	1,539,522	0	1,539,522	192,245	0	192,245
3	587000	Customer Installations Expense	822,869	5,245	828,114	415,608	3,571	419,179	407,261	1,674	408,935
3	588000	Miscellaneous Distribution Expense	3,291,062	2,719,122	6,010,184	2,325,856	1,851,532	4,177,388	965,206	867,590	1,832,796
3	589000	Rent	43,835	237,414	281,249	43,296	161,662	204,958	539	75,752	76,291
MAINTENANCE:											
3	590000	Supervision & Engineering	510,989	817,313	1,328,302	326,676	556,533	883,209	184,313	260,780	445,093
3	591000	Structures	320,999	405	321,404	216,999	276	217,275	104,000	129	104,129
3	592000	Station Equipment	775,772	78,498	854,270	537,199	53,452	590,651	238,573	25,046	263,619
3	593000	Overhead Lines	6,503,218	1,657	6,504,875	4,180,777	1,128	4,181,905	2,322,441	529	2,322,970
3	594000	Underground Lines	929,541	0	929,541	683,903	0	683,903	245,638	0	245,638
3	595000	Line Transformers	675,990	302,423	978,413	502,903	205,929	708,832	173,087	96,494	269,581
3	596000	Street Light & Signal System Maintenance Exp	696,420	0	696,420	469,242	0	469,242	227,178	0	227,178
3	597000	Meters	153,621	0	153,621	126,938	0	126,938	26,683	0	26,683
3	598000	Miscellaneous Distribution Expense	250,670	36,913	287,583	226,564	25,135	251,699	24,106	11,778	35,884
TOTAL DISTRIBUTION OPERATING EXP			19,554,371	5,839,518	25,393,889	13,315,148	3,976,303	17,291,451	6,239,223	1,863,215	8,102,438
99	403X50	Depreciation Expense--Distribution Plant	27,498,302	0	27,498,302	17,460,610	0	17,460,610	10,037,692	0	10,037,692
E-OTX		Taxes Other Than FIT--Distribution	38,905,151	0	38,905,151	33,961,184	0	33,961,184	4,943,967	0	4,943,967
TOTAL DISTRIBUTION EXPENSES			85,957,824	5,839,518	91,797,342	64,736,942	3,976,303	68,713,245	21,220,882	1,863,215	23,084,097
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	633,586	633,586	0	416,044	416,044	0	217,542	217,542
2	902000	Meter Reading Expenses	2,572,802	122,025	2,694,827	2,226,347	80,128	2,306,475	346,455	41,897	388,352
E-903	903XXX	Customer Records & Collection Expenses	1,847,562	6,337,591	8,185,153	1,271,388	4,151,698	5,423,086	576,174	2,185,893	2,762,067
2	904000	Uncollectible Accounts	0	2,922,497	2,922,497	0	1,919,058	1,919,058	0	1,003,439	1,003,439
2	905000	Misc Customer Accounts	0	208,726	208,726	0	137,060	137,060	0	71,666	71,666
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,420,364	10,224,425	14,644,789	3,497,735	6,703,988	10,201,723	922,629	3,520,437	4,443,066
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,305,699	583,192	27,888,891	19,617,611	382,953	20,000,564	7,688,088	200,239	7,888,327
2	909000	Advertising	65,079	299,704	364,783	48,723	196,801	245,524	16,356	102,903	119,259
2	910000	Misc Customer Service & Info Exp	0	155,851	155,851	0	102,340	102,340	0	53,511	53,511
TOTAL CUSTOMER SERVICE & INFO EXP			27,370,778	1,038,747	28,409,525	19,666,334	682,094	20,348,428	7,704,444	356,653	8,061,097

ELECTRIC OPERATING STATEMENT For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-12A
--	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	217,082	217,082	0	142,547	142,547	0	74,535	74,535
2	913000	Advertising	0	95,457	95,457	0	62,682	62,682	0	32,775	32,775
2	916000	Miscellaneous Sales Expenses	200,510	45,900	246,410	189,421	30,140	219,561	11,089	15,760	26,849
TOTAL SALES EXPENSES			200,510	358,439	558,949	189,421	235,369	424,790	11,089	123,070	134,159
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	158,374	21,119,856	21,278,230	74,645	13,703,830	13,778,475	83,729	7,416,026	7,499,755
4	921000	Office Supplies & Expenses	552	3,927,919	3,928,471	552	2,548,670	2,549,222	0	1,379,249	1,379,249
4	922000	Admin Exp Transferred--Credit	0	-51,737	-51,737	0	-33,570	-33,570	0	-18,167	-18,167
4	923000	Outside Services Employed	0	12,095,819	12,095,819	0	7,848,493	7,848,493	0	4,247,326	4,247,326
4	924000	Property Insurance Premium	0	1,308,963	1,308,963	0	849,334	849,334	0	459,629	459,629
4	925XXX	Injuries and Damages	0	3,640,675	3,640,675	0	2,362,288	2,362,288	0	1,278,387	1,278,387
4	926XXX	Employee Pensions and Benefits	341,248	728,761	1,070,009	252,466	472,864	725,330	88,782	255,897	344,679
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,848,900	3,448,720	5,297,620	1,303,125	2,237,185	3,540,310	545,775	1,211,535	1,757,310
4	930000	Miscellaneous General Expenses	258,236	3,436,197	3,694,433	231,328	2,229,611	2,460,939	26,908	1,206,586	1,233,494
4	931000	Rents	68,059	454,330	522,389	55,448	294,797	350,245	12,611	159,533	172,144
4	935000	Maintenance of General Plant	620,582	6,882,745	7,503,327	178,073	4,465,938	4,644,011	442,509	2,416,807	2,859,316
TOTAL ADMIN & GEN OPERATING EXP			3,302,278	56,992,248	60,294,526	2,095,637	36,979,440	39,075,077	1,206,641	20,012,808	21,219,449
E-ADP		Depreciation Expense--General Plant	2,523,646	5,999,838	8,523,484	1,359,286	3,893,055	5,252,341	1,164,360	2,106,783	3,271,143
E-CAM		Amortization--Intangible Plant--Software	0	4,469,020	4,469,020	0	2,899,768	2,899,768	0	1,569,252	1,569,252
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			5,825,924	67,468,544	73,294,468	3,454,923	43,777,089	47,232,012	2,371,001	23,691,455	26,062,456
TOTAL EXPENSES BEFORE FIT			153,199,997	665,997,379	819,197,376	105,440,468	432,313,466	537,753,934	47,759,529	233,683,913	281,443,442
NET OPERATING INCOME BEFORE FIT					166,734,652			96,919,348			69,815,304
E-FIT		FEDERAL INCOME TAX--Normal Accrual			10,812,290			5,670,214			5,142,076
E-FIT		DEFERRED FEDERAL INCOME TAX			34,133,665			19,373,643			14,760,022
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
ELECTRIC NET OPERATING INCOME					121,797,432			71,881,157			49,916,275

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.093%	31.907%
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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-555-12A
--	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	166,952,490	166,952,490	0	108,302,080	108,302,080	0	58,650,410	58,650,410
1	555312	Purchased Power -Lancaster	0	11,775,182	11,775,182	0	7,638,561	7,638,561	0	4,136,621	4,136,621
1	555313	Energy Deviationsr -Lancaster	0	433,257	433,257	0	281,054	281,054	0	152,203	152,203
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,946,562	0	18,946,562	0	0	0	18,946,562	0	18,946,562
1	555550	Non-Monetary Exchange Power	0	-107,432	-107,432	0	-69,691	-69,691	0	-37,741	-37,741
1	555700	Bookout Purchases	0	95,486,936	95,486,936	0	61,942,375	61,942,375	0	33,544,561	33,544,561
1	555710	Intercompany Purchased Power	0	650,499	650,499	0	421,979	421,979	0	228,520	228,520
TOTAL ACCOUNT 555			18,946,562	275,190,932	294,137,494	0	178,516,358	178,516,358	18,946,562	96,674,574	115,621,136

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-557-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,416,632	5,416,632	0	3,513,769	3,513,769	0	1,902,863	1,902,863
1	557010	Other Power Supply Expense - Financial	0	241,503	241,503	0	156,663	156,663	0	84,840	84,840
1	557150	Fuel - Economic Dispatch	0	62,705,177	62,705,177	0	40,676,848	40,676,848	0	22,028,329	22,028,329
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	226,393	226,393	0	122,602	122,602
99	557161	Unbilled Add-Ons	-1,722,776	0	-1,722,776	-1,436,827	0	-1,436,827	-285,949	0	-285,949
1	557170	Broker Fees - Power	0	196,657	196,657	0	127,571	127,571	0	69,086	69,086
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	90,753	0	90,753	90,753	0	90,753	0	0	0
99	557290	Washington ERM Amortization	21,306,628	0	21,306,628	21,306,628	0	21,306,628	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-7,623,007	0	-7,623,007	-7,623,007	0	-7,623,007	0	0	0
99	557380	Idaho PCA Deferred	-16,613,904	0	-16,613,904	0	0	0	-16,613,904	0	-16,613,904
99	557390	Idaho PCA Amortization	12,664,920	0	12,664,920	0	0	0	12,664,920	0	12,664,920
1	557610	Other Expenses - Exposure	0	28,000	28,000	0	18,164	18,164	0	9,836	9,836
1	557700	Turbine Gas Bookout Expense	0	256,738	256,738	0	166,546	166,546	0	90,192	90,192
TOTAL ACCOUNT 557			8,921,316	69,193,702	78,115,018	12,835,045	44,885,954	57,720,999	-3,913,729	24,307,748	20,394,019

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-903-12A
--	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,847,562	5,912,592	7,760,154	1,271,388	3,882,504	5,153,892	576,174	2,030,088	2,606,262
12	903920	A/R Sold - Program Fees	0	416,475	416,475	0	263,795	263,795	0	152,680	152,680
12	903930	A/R Sold - Maturity Yield Fee	0	8,524	8,524	0	5,399	5,399	0	3,125	3,125
TOTAL ACCOUNT 903			1,847,562	6,337,591	8,185,153	1,271,388	4,151,698	5,423,086	576,174	2,185,893	2,762,067

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	12	Net Electric Plant	100.000%	63.340%	36.660%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-908-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	791	583,192	583,983	791	382,953	383,744	0	200,239	200,239
99	908600	DSM Tariff Rider Expense Offset	25,945,643	0	25,945,643	19,068,491	0	19,068,491	6,877,152	0	6,877,152
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	435,528	0	435,528	196,739	0	196,739	238,789	0	238,789
99	908990	DSM Amortization	572,147	0	572,147	0	0	0	572,147	0	572,147
TOTAL ACCOUNT 908			27,305,699	583,192	27,888,891	19,617,611	382,953	20,000,564	7,688,088	200,239	7,888,327

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended June 30, 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	985,932,028	634,673,282	351,258,746
E-OPS	Operating & Maintenance Expense	695,716,032	448,831,417	246,884,615
E-OPS	Book Depreciation & Amortization	71,301,600	46,350,105	24,951,495
E-OTX	Taxes Other than FIT	52,179,744	42,572,412	9,607,332
	Net Operating Income Before FIT	166,734,652	96,919,348	69,815,304
E-INT	Less: Interest Expense	56,225,444	36,662,626	19,562,818
E-SCM	Add: Schedule M Additions	92,683,861	62,373,615	30,310,246
E-SCM	Less: Schedule M Deductions	169,160,486	104,392,596	64,767,890
	Taxable Net Operating Income	34,032,583	18,237,741	15,794,842
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	11,911,404	6,383,209	5,528,195
1	Production Tax Credit	(1,099,114)	(712,995)	(386,119)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	10,812,290	5,670,214	5,142,076
E-DTE	Deferred FIT	34,133,665	19,373,643	14,760,022
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	44,937,220	25,038,191	19,899,029

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-12A
--	-------------------------

***** 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	3,469,100	3,469,100	0	2,197,328	2,197,328	0	1,271,772	1,271,772
2	997002 Injuries and Damages	0	-287,644	-287,644	0	-188,881	-188,881	0	-98,763	-98,763
12	997003 Salvage	0	-1,374,165	-1,374,165	0	-870,396	-870,396	0	-503,769	-503,769
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	9,564	9,564	0	6,206	6,206	0	3,358	3,358
99	997007 Idaho PCA	-3,759,377	0	-3,759,377	0	0	0	-3,759,377	0	-3,759,377
99	997008 Idaho DSM Book Amortization	572,147	0	572,147	0	0	0	572,147	0	572,147
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	-3,555	-3,555	0	-2,306	-2,306	0	-1,249	-1,249
4	997015 Airplane Lease Payments	0	247,637	247,637	0	160,682	160,682	0	86,955	86,955
12	997016 Redemption Expense Amortization	0	571,833	571,833	0	362,199	362,199	0	209,634	209,634
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	4,006,893	0	4,006,893	2,584,384	0	2,584,384	1,422,509	0	1,422,509
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	267,931	0	267,931	56,070	0	56,070	211,861	0	211,861
4	997020 FAS87 Current Pension Accrual	0	744,603	744,603	0	483,143	483,143	0	261,460	261,460
99	997021 Wartsilla Generators Amortization	652,400	0	652,400	368,160	0	368,160	284,240	0	284,240
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	1,251,967	1,251,967	0	792,996	792,996	0	458,971	458,971
99	997033 BPA Residential Exchange	2,032,672	0	2,032,672	1,442,415	0	1,442,415	590,257	0	590,257
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	-192,123	-192,123	0	-124,661	-124,661	0	-67,462	-67,462
2	997066 Miscellaneous Schedule M Additions	0	3,745,355	3,745,355	0	2,459,387	2,459,387	0	1,285,968	1,285,968
99	997064 Chicago Climate Exchange	-419,398	0	-419,398	0	0	0	-419,398	0	-419,398
99	997065 Amortization - Unbilled Revenue Add-Ins	-1,720,506	0	-1,720,506	-1,535,725	0	-1,535,725	-184,781	0	-184,781
99	997070 Centralia	517,542	0	517,542	517,542	0	517,542	0	0	0
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	30,137,912	48,429,053	78,566,965	18,868,556	31,417,602	50,286,158	11,269,356	17,011,451	28,280,807
	TOTAL SCHEDULE M ADDITIONS	36,106,064	56,577,797	92,683,861	25,702,260	36,671,355	62,373,615	10,403,804	19,906,442	30,310,246

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-12A
---	-------------------------

			***** 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	1,872,982	1,872,982	0	1,215,003	1,215,003	0	657,979	657,979
99	997043	Washington Deferred Power Costs	-21,401,259	0	-21,401,259	-21,401,259	0	-21,401,259	0	0	0
1	997044	Non-Monetary Power Costs	0	107,432	107,432	0	69,691	69,691	0	37,741	37,741
1	997045	Section 199 Manufacturing Deduction	0	4,800,000	4,800,000	0	3,113,760	3,113,760	0	1,686,240	1,686,240
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)	-254,103	0	-254,103	0	0	0	-254,103	0	-254,103
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	154,423,676	154,423,676	0	98,807,989	98,807,989	0	55,615,687	55,615,687
99	997050	CS2 Levelized Return	2,846	0	2,846	0	0	0	2,846	0	2,846
99	997051	Wind Generation AFUDC - ID	97,997	0	97,997	0	0	0	97,997	0	97,997
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	194,172	0	194,172	178,309	0	178,309	15,863	0	15,863
99	997058	Colstrip Settlement	-738,101	0	-738,101	0	0	0	-738,101	0	-738,101
99	997059	Spokane River Relicensing PME	732,887	0	732,887	463,812	0	463,812	269,075	0	269,075
1	997061	CDA Lake Fund Settlement - AN	0	9,849,999	9,849,999	0	6,389,694	6,389,694	0	3,460,305	3,460,305
99	997061	CDA Lake Fund Settlement	-168,926	0	-168,926	31,074	0	31,074	-200,000	0	-200,000
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	127,236	127,236	0	68,856	68,856
1	997063	CDA Lake Settlement - AN	0	9,273,516	9,273,516	0	6,015,730	6,015,730	0	3,257,786	3,257,786
99	997063	CDA Lake Settlement	540,646	0	540,646	445,093	0	445,093	95,553	0	95,553
1	997067	CDA IPA Fund	0	1,966,806	1,966,806	0	1,275,867	1,275,867	0	690,939	690,939
1	997068	Noxon	0	24,021	24,021	0	15,582	15,582	0	8,439	8,439
1	997069	Lancaster Deferral	7,623,007	0	7,623,007	7,623,007	0	7,623,007	0	0	0
TOTAL SCHEDULE M DEDUCTIONS			-13,354,038	182,514,524	169,160,486	-12,637,956	117,030,552	104,392,596	-716,082	65,483,972	64,767,890

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.093%	31.907%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.129%	38.871%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.985%	36.015%
E-ALL	12	Net Electric Plant	100.000%	63.340%	36.660%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-DTE-12A
---	-------------------------

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	41,954,063	26,770,468	15,183,595
99	410100	Deferred Federal Income Tax Expense - Washington	-3,598,493	-3,598,493	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,370,677	0	1,370,677
		Sub-Total	39,726,247	23,171,975	16,554,272
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,680,602	-1,072,375	-608,227
99	411100	Deferred Federal Income Tax Expense - Washington	-2,725,957	-2,725,957	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,186,023	0	-1,186,023
		Sub-Total	-5,592,582	-3,798,332	-1,794,250
		Total Deferred Federal Income Tax Expense	34,133,665	19,373,643	14,760,022
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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-INT-12A
--	-------------------------

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	1,635,846,134	1,043,033,464	592,812,670
	Interest Deduction for FIT Calculation	56,225,444	36,662,626	19,562,818
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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-OTX-12A
---	-------------------------

***** 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	1,282,226	1,282,226	0	831,780	831,780	0	450,446	450,446
1	408150	R&P Property Tax--Production	0	9,192,891	9,192,891	0	5,963,428	5,963,428	0	3,229,463	3,229,463
1	408180	R&P Property Tax--Transmission	0	2,679,826	2,679,826	0	1,738,403	1,738,403	0	941,423	941,423
1	409100	State Income Tax--Montana & Oregon	0	96,862	96,862	0	62,834	62,834	0	34,028	34,028
TOTAL PRODUCTION & TRANSMISSION			0	13,274,593	13,274,593	0	8,611,228	8,611,228	0	4,663,365	4,663,365
DISTRIBUTION											
99	408110	State Excise Tax	16,686,957	0	16,686,957	16,686,957	0	16,686,957	0	0	0
99	408120	Municipal Occupation & License Tax	17,894,220	0	17,894,220	14,941,863	0	14,941,863	2,952,357	0	2,952,357
99	408160	Miscellaneous State or Local Tax--WA & ID	4,544	0	4,544	0	0	0	4,544	0	4,544
99	408170	R&P Property Tax--Distribution	4,021,793	0	4,021,793	2,332,364	0	2,332,364	1,689,429	0	1,689,429
99	409100	State Income Tax--Idaho	297,637	0	297,637	0	0	0	297,637	0	297,637
TOTAL DISTRIBUTION			38,905,151	0	38,905,151	33,961,184	0	33,961,184	4,943,967	0	4,943,967
TOTAL TAXES OTHER THAN FIT			38,905,151	13,274,593	52,179,744	33,961,184	8,611,228	42,572,412	4,943,967	4,663,365	9,607,332

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-12A
--	-------------------------

***** 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	353,278	44,040,501	44,393,779	353,278	28,569,073	28,922,351	0	15,471,428	15,471,428
1	182324/81	CDA Settlement	0	40,447,281	40,447,281	0	26,238,151	26,238,151	0	14,209,130	14,209,130
1	303000	Misc Intangible Plant	153,179	2,153,672	2,306,851	153,179	1,397,087	1,550,266	0	756,585	756,585
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	17,321,250	17,321,250	0	11,239,066	11,239,066	0	6,082,184	6,082,184
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,449,637	7,449,637	0	4,833,771	4,833,771	0	2,615,866	2,615,866
TOTAL INTANGIBLE PLANT			506,457	111,565,540	112,071,997	506,457	72,376,553	72,883,010	0	39,188,987	39,188,987
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,927	2,230,927	0	1,447,202	1,447,202	0	783,725	783,725
1	311XXX	Structures & Improvements	0	124,915,109	124,915,109	0	81,032,431	81,032,431	0	43,882,678	43,882,678
1	312000	Boiler Plant	0	166,440,335	166,440,335	0	107,969,845	107,969,845	0	58,470,490	58,470,490
1	314000	Turbogenerator Units	0	48,505,036	48,505,036	0	31,465,217	31,465,217	0	17,039,819	17,039,819
1	315000	Accessory Electric Equipment	0	26,863,850	26,863,850	0	17,426,579	17,426,579	0	9,437,271	9,437,271
1	316000	Miscellaneous Power Plant Equipment	0	15,655,074	15,655,074	0	10,155,447	10,155,447	0	5,499,627	5,499,627
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	384,610,331	384,610,331	0	249,496,721	249,496,721	0	135,113,610	135,113,610
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,217,530	56,217,530	0	36,468,312	36,468,312	0	19,749,218	19,749,218
1	331XXX	Structures & Improvements	0	40,439,553	40,439,553	0	26,233,138	26,233,138	0	14,206,415	14,206,415
1	332XXX	Reservoirs, Dams, & Waterways	0	117,820,239	117,820,239	0	76,429,989	76,429,989	0	41,390,250	41,390,250
1	333000	Waterwheels, Turbines, & Generators	0	141,494,955	141,494,955	0	91,787,777	91,787,777	0	49,707,178	49,707,178
1	334000	Accessory Electric Equipment	0	32,879,524	32,879,524	0	21,328,947	21,328,947	0	11,550,577	11,550,577
1	335XXX	Miscellaneous Power Plant Equipment	0	7,303,404	7,303,404	0	4,737,718	4,737,718	0	2,565,686	2,565,686
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	398,154,768	398,154,768	0	258,282,998	258,282,998	0	139,871,770	139,871,770
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	15,713,949	15,713,949	0	10,193,639	10,193,639	0	5,520,310	5,520,310
1	342000	Fuel Holders, Producers, & Accessories	0	21,106,696	21,106,696	0	13,691,914	13,691,914	0	7,414,782	7,414,782
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	198,585,513	198,585,513	0	128,822,422	128,822,422	0	69,763,091	69,763,091
1	345000	Accessory Electric Equipment	0	16,197,804	16,197,804	0	10,507,515	10,507,515	0	5,690,289	5,690,289
1	346000	Miscellaneous Power Plant Equipment	0	1,441,385	1,441,385	0	935,026	935,026	0	506,359	506,359
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,799,682	275,799,682	0	178,911,253	178,911,253	0	96,888,429	96,888,429
TOTAL PRODUCTION PLANT			0	1,058,564,781	1,058,564,781	0	686,690,972	686,690,972	0	371,873,809	371,873,809

ELECTRIC UTILITY PLANT	Report ID:
For Twelve Months Ended June 30, 2010	E-PLT-12A
Average of Monthly Averages Basis	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,104,841	16,104,841	0	10,447,210	10,447,210	0	5,657,631	5,657,631
1	352XXX	Structures & Improvements	0	16,053,997	16,053,997	0	10,414,228	10,414,228	0	5,639,769	5,639,769
1	353000	Station Equipment	0	178,107,610	178,107,610	0	115,538,407	115,538,407	0	62,569,203	62,569,203
1	354000	Towers & Fixtures	0	17,112,305	17,112,305	0	11,100,752	11,100,752	0	6,011,553	6,011,553
1	355000	Poles & Fixtures	0	131,043,581	131,043,581	0	85,007,971	85,007,971	0	46,035,610	46,035,610
1	356000	Overhead Conductors & Devices	0	105,651,900	105,651,900	0	68,536,388	68,536,388	0	37,115,512	37,115,512
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	470,882,040	470,882,040	0	305,461,180	305,461,180	0	165,420,860	165,420,860
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	57,345	0	57,345	57,345	0	57,345	0	0	0
99	361000	Structures & Improvements	13,670,195	0	13,670,195	9,534,672	0	9,534,672	4,135,523	0	4,135,523
99	362000	Station Equipment	92,338,134	0	92,338,134	59,272,594	0	59,272,594	33,065,540	0	33,065,540
99	364000	Poles, Towers, & Fixtures	213,308,296	0	213,308,296	129,294,363	0	129,294,363	84,013,933	0	84,013,933
99	365000	Overhead Conductors & Devices	138,644,595	0	138,644,595	82,302,696	0	82,302,696	56,341,899	0	56,341,899
99	366000	Underground Conduit	74,609,452	0	74,609,452	46,060,150	0	46,060,150	28,549,302	0	28,549,302
99	367000	Underground Conductors & Devices	122,554,952	0	122,554,952	78,344,683	0	78,344,683	44,210,269	0	44,210,269
99	368000	Line Transformers	169,502,456	0	169,502,456	110,079,434	0	110,079,434	59,423,022	0	59,423,022
99	369XXX	Services	114,977,670	0	114,977,670	71,172,582	0	71,172,582	43,805,088	0	43,805,088
99	370000	Meters	44,972,633	0	44,972,633	16,304,735	0	16,304,735	28,667,898	0	28,667,898
99	373XXX	Street Light & Signal Systems	29,221,339	0	29,221,339	16,336,893	0	16,336,893	12,884,446	0	12,884,446
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,018,134,942	0	1,018,134,942	622,073,993	0	622,073,993	396,060,949	0	396,060,949
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	2,799,627	3,618,304	371,603	1,816,566	2,188,169	447,074	983,061	1,430,135
4	390XXX	Structures & Improvements	6,581,401	31,725,706	38,307,107	1,785,483	20,585,542	22,371,025	4,795,918	11,140,164	15,936,082
4	391XXX	Office Furniture & Equipment	0	25,141,711	25,141,711	0	16,313,451	16,313,451	0	8,828,260	8,828,260
4	392XXX	Transportation Equipment	8,605,090	5,554,239	14,159,329	5,946,225	3,603,924	9,550,149	2,658,865	1,950,315	4,609,180
4	393000	Stores Equipment	306,809	1,021,835	1,328,644	123,864	663,028	786,892	182,945	358,807	541,752
4	394000	Tools, Shop & Garage Equipment	1,762,112	4,117,651	5,879,763	1,321,730	2,671,779	3,993,509	440,382	1,445,872	1,886,254
4	395000	Laboratory Equipment	378,577	1,594,349	1,972,926	230,136	1,034,509	1,264,645	148,441	559,840	708,281
4	396XXX	Power Operated Equipment	19,752,152	7,422,549	27,174,701	12,819,250	4,816,195	17,635,445	6,932,902	2,606,354	9,539,256
4	397XXX	Communications Equipment	11,261,644	42,841,727	54,103,371	5,927,549	27,798,283	33,725,832	5,334,095	15,043,444	20,377,539
4	398000	Miscellaneous Equipment	6,563	363,405	369,968	1,829	235,799	237,628	4,734	127,606	132,340
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			49,473,025	122,582,799	172,055,824	28,527,669	79,539,076	108,066,745	20,945,356	43,043,723	63,989,079
TOTAL PLANT IN SERVICE			1,068,114,424	1,763,595,160	2,831,709,584	651,108,119	1,144,067,781	1,795,175,900	417,006,305	619,527,379	1,036,533,684
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,068,114,424	1,763,595,160	2,831,709,584	651,108,119	1,144,067,781	1,795,175,900	417,006,305	619,527,379	1,036,533,684

ELECTRIC UTILITY PLANT For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	253,060,889	253,060,889	0	164,160,599	164,160,599	0	88,900,290	88,900,290
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-189,003	-189,003	0	-122,606	-122,606	0	-66,397	-66,397
1	108000	Hydro Production Plant	0	97,998,576	97,998,576	0	63,571,676	63,571,676	0	34,426,900	34,426,900
1	108X03	Other Production Plant	0	54,927,754	54,927,754	0	35,631,634	35,631,634	0	19,296,120	19,296,120
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-47,338	-47,338	0	-30,708	-30,708	0	-16,630	-16,630
1	108X04	Transmission Plant	0	159,007,569	159,007,569	0	103,148,210	103,148,210	0	55,859,359	55,859,359
E-ADP	108X05	Distribution Plant	307,526,416	0	307,526,416	187,683,372	0	187,683,372	119,843,044	0	119,843,044
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,677	0	-88,677	-54,120	0	-54,120	-34,557	0	-34,557
E-ADP	108X06	General Plant - Non-Transportation	15,553,691	44,362,679	59,916,370	8,625,561	28,785,168	37,410,729	6,928,130	15,577,511	22,505,641
E-ADP	108X07	General Plant - Transportation	3,884,323	2,507,204	6,391,527	2,684,122	1,626,824	4,310,946	1,200,201	880,380	2,080,581
TOTAL ACCUMULATED DEPRECIATION			326,875,753	611,628,330	938,504,083	198,938,935	396,770,797	595,709,732	127,936,818	214,857,533	342,794,351
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	20,617	4,294,035	4,314,652	20,617	2,785,541	2,806,158	0	1,508,494	1,508,494
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	83,977	83,977	0	54,489	54,489	0	29,488	29,488
E-CAM	111X08	Intangible Plant-Computer Software	0	12,427,100	12,427,100	0	8,063,448	8,063,448	0	4,363,652	4,363,652
TOTAL ACCUMULATED AMORTIZATION			131,295	16,805,544	16,936,839	131,295	10,903,758	11,035,053	0	5,901,786	5,901,786
NET ELECTRIC UTILITY PLANT			741,107,376	1,135,161,286	1,876,268,662	452,037,889	736,393,226	1,188,431,115	289,069,487	398,768,060	687,837,547

ALLOCATION RATIOS:

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

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-APL-12A
--	-------------------------

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	741,107,376	1,135,161,286	1,876,268,662	452,037,889	736,393,226	1,188,431,115	289,069,487	398,768,060	687,837,547
	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)	4,662,933	0	4,662,933	2,955,453	0	2,955,453	1,707,480	0	1,707,480
4	Deferred Gain on Sale of General Office (190850)	0	137,276	137,276	0	89,073	89,073	0	48,203	48,203
12	Deferred F.I.T. - Plant In Service (282900)	0	-245,213,901	-245,213,901	0	-155,318,485	-155,318,485	0	-89,895,416	-89,895,416
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-10,781,821	-10,781,821	0	-6,995,892	-6,995,892	0	-3,785,929	-3,785,929
99	ADFIT - Boulder Park Idaho Write Off (190040)	628,085	0	628,085	0	0	0	628,085	0	628,085
99	Spokane River Relicensing (283322)	-222,624	0	-222,624	-202,519	0	-202,519	-20,105	0	-20,105
99	Spokane River PM&Es (283323)	-102,710	0	-102,710	-82,653	0	-82,653	-20,057	0	-20,057
1	ADFIT - Lake CDA CDR Fund (283324)	0	-2,980,665	-2,980,665	0	-1,933,557	-1,933,557	0	-1,047,108	-1,047,108
99	ADFIT - Lake CDA CDR Fund (283324)	-30,361	0	-30,361	-30,361	0	-30,361	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,509,847	0	-2,509,847	-1,657,732	0	-1,657,732	-852,115	0	-852,115
1	CDA Lake Settlement (283382)	0	-11,577,281	-11,577,281	0	-7,510,182	-7,510,182	0	-4,067,099	-4,067,099
99	CDA Lake Settlement (283382)	-537,535	0	-537,535	-441,143	0	-441,143	-96,392	0	-96,392
12	Electric portion of Bond Redemptions (283850)	0	-2,716,838	-2,716,838	0	-1,720,845	-1,720,845	0	-995,993	-995,993
1	Colstrip PCB (283200)	0	-575,160	-575,160	0	-373,106	-373,106	0	-202,054	-202,054
	TOTAL ACCUM DEFERRED INCOME TAX	1,887,941	-273,708,390	-271,820,449	541,045	-173,762,994	-173,221,949	1,346,896	-99,945,396	-98,598,500
	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)	5,615,777	0	5,615,777	4,030,791	0	4,030,791	1,584,986	0	1,584,986
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)	805,472	0	805,472	0	0	0	805,472	0	805,472
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	264,275	0	264,275	0	0	0	264,275	0	264,275
99	Invest in Exchange Power (124900, 124930)	23,683,238	0	23,683,238	23,683,238	0	23,683,238	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)	-2,278,078	0	-2,278,078	-730,084	0	-730,084	-1,547,994	0	-1,547,994
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)	636,112	0	636,112	578,662	0	578,662	57,450	0	57,450
99	Spokane River PM&Es (182323)	327,959	0	327,959	267,778	0	267,778	60,181	0	60,181
99	CDA CDR Fund (182324)	86,746	0	86,746	86,746	0	86,746	0	0	0
99	CDA Lake Settlement (182382)	1,260,407	0	1,260,407	1,260,407	0	1,260,407	0	0	0
99	CDA Lake Settlement (186382)	275,405	0	275,405	0	0	0	275,405	0	275,405
99	Montana Riverbed Settlement (186360)	7,170,993	0	7,170,993	4,736,376	0	4,736,376	2,434,617	0	2,434,617
99	Nez Perce Settlement - Idaho (186800)	321,215	0	321,215	0	0	0	321,215	0	321,215
4	Gain on Sale of General Office Bldg (253850)	0	-392,184	-392,184	0	-254,473	-254,473	0	-137,711	-137,711
	TOTAL OTHER ADJUSTMENTS	31,790,105	-392,184	31,397,921	28,078,771	-254,473	27,824,298	3,711,334	-137,711	3,573,623
	OTHER ADJUSTMENTS:	774,785,422	861,060,712	1,635,846,134	480,657,705	562,375,759	1,043,033,464	294,127,717	298,684,953	592,812,670
	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%			63.340%			36.660%	
E-ALL	13 Net Electric General Plant		100.000%			62.739%			37.261%	
E-ALL	99 Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
---	-------------------------

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	4,616,005	3,332,432	897,213
8			Utility 8	53,476	0	37,370
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,679,184	3,340,092	936,626
7	404X32	PC Software	Utility 7	1,180,380	852,152	229,430
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,266,153	852,152	289,370
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,955,640	4,199,682	1,227,999

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
---	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	6,697,826	4,835,362	1,301,856	560,608
8	Utility 8	136,155	0	95,148	41,007
9	Utility 9	706,501	557,747	148,754	0
9	Utility 9 - Washington	106,341	83,951	22,390	0
9	Utility 9 - Idaho	411,469	324,834	86,635	0
	Total	<u>8,058,292</u>	<u>5,801,894</u>	<u>1,654,783</u>	<u>601,615</u>
7	403X70 Utility 7	2,462	1,777	479	206
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,826</u>	<u>13,117</u>	<u>3,503</u>	<u>206</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 June 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	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	475,783	0	0	0	0	0	0	0	0	475,783	0	475,783
7		Utility 7	3,558,320	0	0	2,568,858	2,568,858	0	0	691,631	691,631	0	297,831	297,831
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	5,807,352	371,603	447,074	2,799,627	3,618,304	576,272	92,058	747,104	1,415,434	475,783	297,831	773,614
	390XXX	Structures & Improvements												
99		Utility 0	2,959,095	484,914	1,314,987	1,159,194	2,959,095	0	0	0	0	0	0	0
99		Utility 1	931,042	0	0	0	0	931,042	0	0	931,042	0	0	0
99		Utility 2	3,410,061	0	0	0	0	0	0	0	0	3,410,061	0	3,410,061
7		Utility 7	37,650,239	0	0	27,180,837	27,180,837	0	0	7,318,077	7,318,077	0	3,151,325	3,151,325
9		Utility 9 - Wa	1,647,437	1,300,569	0	0	1,300,569	346,868	0	0	346,868	0	0	0
9		Utility 9 - Idaho	4,409,312	0	3,480,931	0	3,480,931	0	928,381	0	928,381	0	0	0
9		Utility 9 - Allocated	4,288,650	0	0	3,385,675	3,385,675	0	0	902,975	902,975	0	0	0
		TOTAL ACCOUNT	55,295,836	1,785,483	4,795,918	31,725,706	38,307,107	1,277,910	928,381	8,221,052	10,427,343	3,410,061	3,151,325	6,561,386
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,126,809	0	0	1,126,809	1,126,809	0	0	0	0	0	0	0
7		Utility 7	33,264,862	0	0	24,014,902	24,014,902	0	0	6,465,691	6,465,691	0	2,784,269	2,784,269
8		Utility 8	384,183	0	0	0	0	0	0	268,475	268,475	0	115,708	115,708
		TOTAL ACCOUNT	34,775,854	0	0	25,141,711	25,141,711	0	0	6,734,166	6,734,166	0	2,899,977	2,899,977
	392XXX	Transportation Equipment												
99		Utility 0	11,962,997	5,134,980	2,175,163	4,652,854	11,962,997	0	0	0	0	0	0	0
99		Utility 1	4,603,580	0	0	0	0	2,853,752	973,795	776,033	4,603,580	0	0	0
99		Utility 2	1,994,590	0	0	0	0	0	0	0	0	1,994,590	0	1,994,590
7		Utility 7	332,997	0	0	240,401	240,401	0	0	64,725	64,725	0	27,872	27,872
9		Utility 9 - Wa	1,027,608	811,245	0	0	811,245	216,363	0	0	216,363	0	0	0
9		Utility 9 - Idaho	612,707	0	483,702	0	483,702	0	129,005	0	129,005	0	0	0
9		Utility 9 - Allocated	837,271	0	0	660,984	660,984	0	0	176,287	176,287	0	0	0
		TOTAL ACCOUNT	21,371,750	5,946,225	2,658,865	5,554,239	14,159,329	3,070,115	1,102,800	1,017,045	5,189,960	1,994,590	27,872	2,022,462

COMMON GENERAL PLANT For Twelve Months Ended June 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	363,021	10,739	14,745	337,537	363,021	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	143,296	113,125	0	0	113,125	30,171	0	0	30,171	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	866,804	0	0	684,298	684,298	0	0	182,506	182,506	0	0	0
		TOTAL ACCOUNT	1,727,679	123,864	182,945	1,021,835	1,328,644	114,442	44,860	182,506	341,808	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,452,809	1,287,102	432,867	1,732,840	3,452,809	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	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,967,309	0	0	2,142,189	2,142,189	0	0	576,756	576,756	0	248,364	248,364
8		Utility 8	992,660	0	0	0	0	0	0	693,691	693,691	0	298,969	298,969
9		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
9		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	307,330	0	0	242,622	242,622	0	0	64,708	64,708	0	0	0
		TOTAL ACCOUNT	10,606,365	1,321,730	440,382	4,117,651	5,879,763	998,419	456,706	1,760,863	3,215,988	963,281	547,333	1,510,614
	395000	Laboratory Equipment												
99		Utility 0	1,466,962	214,701	143,514	1,108,747	1,466,962	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	2,739,468	230,136	148,441	1,594,349	1,972,926	107,912	35,165	317,422	460,499	273,708	32,335	306,043
	396XXX	Power Operated Equipment												
99		Utility 0	25,325,802	12,254,707	6,528,978	6,542,117	25,325,802	0	0	0	0	0	0	0
99		Utility 1	3,693,864	0	0	0	0	2,581,519	762,040	350,305	3,693,864	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	511,653	0	403,924	0	403,924	0	107,729	0	107,729	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	31,452,895	12,819,250	6,932,902	7,422,549	27,174,701	2,732,085	869,769	586,133	4,187,987	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended June 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
	397XXX	Communication Equipment												
99		Utility 0	38,904,795	5,565,648	2,133,755	31,205,392	38,904,795	0	0	0	0	0	0	0
99		Utility 1	674,341	0	0	0	0	391,037	283,304	0	674,341	0	0	0
99		Utility 2	520,522	0	0	0	0	0	0	0	0	520,522	0	520,522
7		Utility 7	8,105,606	0	0	5,851,680	5,851,680	0	0	1,575,487	1,575,487	0	678,439	678,439
8		Utility 8	926,556	0	0	0	0	0	0	647,496	647,496	0	279,060	279,060
9		Utility 9 - Wa	458,422	361,901	0	0	361,901	96,521	0	0	96,521	0	0	0
9		Utility 9 - Idaho	4,053,886	0	3,200,340	0	3,200,340	0	853,546	0	853,546	0	0	0
9		Utility 9 - Allocated	7,327,450	0	0	5,784,655	5,784,655	0	0	1,542,795	1,542,795	0	0	0
		TOTAL ACCOUNT	60,971,578	5,927,549	5,334,095	42,841,727	54,103,371	487,558	1,136,850	3,765,778	5,390,186	520,522	957,499	1,478,021
	398000	Miscellaneous Equipment												
99		Utility 0	7,394	0	2,299	5,095	7,394	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	508,396	1,829	4,734	363,405	369,968	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	225,257,173	28,527,669	20,945,356	122,582,799	172,055,824	9,365,201	4,667,238	23,428,523	37,460,962	7,739,006	8,001,382	15,740,388

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-12A
--	-------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,622,651	39,622,651	0	0
99	108X06	Utility 1 - Allocated	628,081	0	628,081	0
99	108X06	Utility 1 - Washington	2,495,738	0	2,495,738	0
99	108X06	Utility 1 - Idaho	848,868	0	848,868	0
99	108X06	Utility 2	2,277,745	0	0	2,277,745
7	108X06	Utility 7	11,992,506	8,657,750	2,330,983	1,003,773
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,975	-250,492	-67,442	-29,042
8	108X06	Utility 8	860,572	0	601,385	259,187
9	108X06	Utility 9	15,056,635	11,886,461	3,170,174	0
Total			73,435,821	59,916,370	10,007,787	3,511,663

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,805,293	5,805,293	0	0
99	108X07	Utility 1 - Allocated	187,227	0	187,227	0
99	108X07	Utility 1 - Washington	394,846	0	394,846	0
99	108X07	Utility 1 - Idaho	171,956	0	171,956	0
99	108X07	Utility 2	967,561	0	0	967,561
7	108X07	Utility 7	33,509	24,191	6,513	2,805
9	108X07	Utility 9	711,943	562,043	149,900	0
Total			8,272,335	6,391,527	910,442	970,366

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 June 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	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	1,018,134,942	0	1,018,134,942	622,073,993	0	622,073,993	396,060,949	0	396,060,949	
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	1,013,857,067	0	1,013,857,067	618,760,147	0	618,760,147	395,096,920	0	395,096,920	
		Percentage		0.000%	100.000%	61.030%			38.970%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	307,526,416	187,683,372		187,683,372	119,843,044		119,843,044	
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-88,677	-54,120		-54,120	-34,557		-34,557	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	307,526,416	0	307,526,416	187,683,372	0	187,683,372	119,843,044	0	119,843,044	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,677	0	-88,677	-54,120	0	-54,120	-34,557	0	-34,557	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	49,473,025	122,582,799	172,055,824	28,527,669	79,539,076	108,066,745	20,945,356	43,043,723	63,989,079	
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,799,627	3,618,304	371,603	1,816,566	2,188,169	447,074	983,061	1,430,135	
E-PLT	392XXX	Less: General Transportation Plant	8,605,090	5,554,239	14,159,329	5,946,225	3,603,924	9,550,149	2,658,865	1,950,315	4,609,180	
		Depreciable Non Transport General Plant	40,049,258	114,228,933	154,278,191	22,209,841	74,118,586	96,328,427	17,839,417	40,110,347	57,949,764	
		Percentage		74.041%	100.000%	14.396%			11.563%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		44,362,679	59,916,370	8,625,561			6,928,130			
	403X60	Common Depreciation Expense (C-DEP)		3,993,112	5,393,109	776,392			623,605			
	403X60	Washington Depreciation Expense (C-DEP)			83,951	83,951			0			
	403X60	Idaho Depreciation Expense (C-DEP)			324,834	0			324,834			
	403X60	Depreciation Expense		1,954,521	2,598,338	455,616			188,201			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,553,691	44,362,679	59,916,370	8,625,561	28,785,168	37,410,729	6,928,130	15,577,511	22,505,641	
4	403X60	Depreciation Expense (C-DEP)	1,399,997	3,993,112	5,393,109	776,392	2,590,971	3,367,363	623,605	1,402,141	2,025,746	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	408,785	0	408,785	83,951	0	83,951	324,834	0	324,834	
4	403X60	Depreciation Expense	643,817	1,954,521	2,598,338	455,616	1,268,210	1,723,826	188,201	686,311	874,512	
		Total Depreciation Expense	2,452,599	5,947,633	8,400,232	1,315,959	3,859,181	5,175,140	1,136,640	2,088,452	3,225,092	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	8,605,090	5,554,239	14,159,329	5,946,225	3,603,924	9,550,149	2,658,865	1,950,315	4,609,180	
		Percentage		39.227%	100.000%	41.995%			18.778%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,507,204	6,391,527	2,684,122			1,200,201			
	403X70	Depreciation Expense (C-DEP)		5,146	13,117	5,508			2,463			
	403X70	Depreciation Expense		47,059	110,136	37,819			25,257			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,884,323	2,507,204	6,391,527	2,684,122	1,626,824	4,310,946	1,200,201	880,380	2,080,581	
4	403X70	Depreciation Expense (C-DEP)	7,971	5,146	13,117	5,508	3,339	8,847	2,463	1,807	4,270	
4	403X70	Depreciation Expense	63,076	47,059	110,135	37,819	30,535	68,354	25,257	16,524	41,781	
		Total Depreciation Expense	71,047	52,205	123,252	43,327	33,874	77,201	27,720	18,331	46,051	
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 June 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	535,972	0	0	0	0	367,522	168,450	0	535,972	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	730,030	0	0	153,199	153,199	367,522	168,450	40,859	576,831	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	744,406	0	0	744,406	744,406	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	22,961,844	0	0	16,576,844	16,576,844	0	0	4,463,094	4,463,094	0	1,921,906	1,921,906
8		Utility 8	267,379	0	0	0	0	0	0	186,850	186,850	0	80,529	80,529
		TOTAL ACCOUNT	24,020,069	0	0	17,321,250	17,321,250	0	0	4,649,944	4,649,944	46,440	2,002,435	2,048,875
	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	13,240	0	0	0	0	0	0	13,240	13,240	0	0	0
7		Utility 7	9,193,811	0	0	6,637,288	6,637,288	0	0	1,787,001	1,787,001	0	769,522	769,522
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,617,080	0	0	7,449,637	7,449,637	0	0	2,217,912	2,217,912	0	949,531	949,531
		TOTAL	35,367,179	0	0	24,924,086	24,924,086	367,522	168,450	6,908,715	7,444,687	46,440	2,951,966	2,998,406

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-12A
--	-------------------------

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)						
99		Utility 0	855,110	855,110	0	0
99		Utility 1	6,214	0	6,214	0
99		Utility 2 - Oregon	23,634	0	0	23,634
7		Utility 7	16,008,463	11,556,990	3,111,565	1,339,908
8		Utility 8	529,349	0	369,920	159,429
9		Utility 9	19,001	15,000	4,001	0
		Total	17,441,771	12,427,100	3,491,700	1,522,971
Accum Amort--Leasehold Improvements (111X50, 111X60)						
2		Utility 2 - Oregon	-37,043	0	0	-37,043
7		Utility 7	102,251	73,818	19,875	8,558
9		Utility 9	12,869	10,159	2,710	0
		Total	78,077	83,977	22,585	-28,485

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-CAM-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service											
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	17,321,250	17,321,250	0	11,239,066	11,239,066	0	6,082,184	6,082,184
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,449,637	7,449,637	0	4,833,771	4,833,771	0	2,615,866	2,615,866
		Total Intangible Plant - Software	0	24,924,086	24,924,086	0	16,172,242	16,172,242	0	8,751,844	8,751,844
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		12,427,100	12,427,100	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,469,020	4,469,020	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	12,427,100	12,427,100	0	8,063,448	8,063,448	0	4,363,652	4,363,652
4	404	Amortization Expense (404X30, X31, X32)	0	4,469,020	4,469,020	0	2,899,768	2,899,768	0	1,569,252	1,569,252
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 June 30, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-12A
--	-------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-13,120,940	-9,472,400	-2,550,317	-1,098,223
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,658,650	-1,309,421	-349,229	0
Total			<u>-14,779,590</u>	<u>-10,781,821</u>	<u>-2,899,546</u>	<u>-1,098,223</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%