

ELECTRIC RATE OF RETURN For Twelve Months Ended July 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	124,429,707	73,581,428	50,848,279
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	124,429,707	73,388,816	51,040,891
E-APL		Electric Net Rate Base	1,640,737,707	1,046,169,008	594,568,699
		RATE OF RETURN	7.584%	7.015%	8.585%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 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	7/31/2010	355,815 100.000%	233,612 65.655%	122,203 34.345%
3	E-OPS	Direct Distribution Operating Expense Percent		19,597,667 100.000%	13,261,021 67.666%	6,336,646 32.334%
	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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	51,945,284	35,419,000	12,684,856	3,841,428
		Accts 901 - 905 Utility 9 Only	3,516,695	2,172,122	1,344,573	XXXXXX
		Adjustments	0			
		Total	106,543,925	83,579,350	17,146,261	5,818,314
		Percentage	100.000%	78.446%	16.093%	5.461%
		Direct Labor Accts 500 - 894	55,092,383	43,337,007	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	5,731,661	4,212,733	361,664	1,157,264
		Accts 901 - 905 Utility 9 Only	3,029,709	1,871,330	1,158,379	XXXXXX
		Total	63,853,753	49,421,070	9,701,937	4,730,746
		Percentage	100.000%	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09	672,970	356,620	220,748	95,602
		Percentage	100.000%	52.992%	32.802%	14.206%
		Net Direct Plant	2,269,179,267	1,813,979,169	309,908,801	145,291,297
		Percentage	100.000%	79.940%	13.657%	6.403%
		Total Percentages	400.000%	288.775%	77.746%	33.479%
7		Average (CD AA)	100.000%	72.193%	19.437%	8.370%
			Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)	1,344,573	0	1,344,573	XXXXXX
		Total	22,964,575	0	17,146,261	5,818,314
		Percentage	100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894	11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	1,518,928	0	361,664	1,157,264
		Direct O & M Accts 901 - 905 (Utility 9 only)	1,158,379	0	1,158,379	XXXXXX
		Total	14,432,683	0	9,701,937	4,730,746
		Percentage	100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09	316,350	0	220,748	95,602
		Percentage	100.000%	0.000%	69.780%	30.220%
		Net Direct Plant	450,456,474	0	305,689,899	144,766,575
		Percentage	100.000%	0.000%	67.862%	32.138%
		Total Percentages	400.000%	0.000%	279.528%	120.472%
8		Average (GD AA)	100.000%	0.000%	69.882%	30.118%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	49,105,060	45,988,228	3,116,832	0
		Direct O & M Accts 901 - 935	48,103,856	35,419,000	12,684,856	0
		Adjustments	0	0	0	0
		Total	97,208,916	81,407,228	15,801,688	0
		Percentage	100.000%	83.745%	16.255%	0.000%
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894	0
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664	0
		Total	56,093,298	47,549,740	8,543,558	0
		Percentage	100.000%	84.769%	15.231%	0.000%
		Number of Customers at 12/31/09	577,368	356,620	220,748	0
		Percentage	100.000%	61.766%	38.234%	0.000%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
		Percentage	100.000%	85.501%	14.499%	0.000%
		Total Percentages	400.000%	315.781%	84.219%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	714,062,345 100.000%	436,591,846 61.142%	277,470,499 38.858%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	77,869,409 100.000%	49,825,709 63.986%	28,043,700 36.014%	
12	E-PLT	Net Electric Plant Percent	1,883,426,685 100.000%	1,193,047,682 63.345%	690,379,003 36.655%	
13	E-PLT	Net Electric General Plant Percent	107,869,308 100.000%	67,723,122 62.783%	40,146,186 37.217%	
14	E-SCM	Net Allocated Schedule M Percent	-126,515,041 100.000%	-80,729,308 63.810%	-45,785,733 36.190%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 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 July 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	297,551,092	0	297,551,092	198,669,212	0	198,669,212	98,881,880	0	98,881,880
99	442200	Commercial - Firm & Int.	266,408,435	0	266,408,435	185,313,658	0	185,313,658	81,094,777	0	81,094,777
1	442300	Industrial	110,576,202	0	110,576,202	47,881,784	0	47,881,784	62,694,418	0	62,694,418
99	444000	Public Street & Highway Lighting	6,696,605	0	6,696,605	4,490,100	0	4,490,100	2,206,505	0	2,206,505
99	499XXX	Unbilled Revenue	2,639,585	0	2,639,585	1,386,217	0	1,386,217	1,253,368	0	1,253,368
99	448000	Interdepartmental Revenue	1,024,876	0	1,024,876	818,490	0	818,490	206,386	0	206,386
TOTAL SALES TO ULTIMATE CUSTOMERS			684,896,795	0	684,896,795	438,559,461	0	438,559,461	246,337,334	0	246,337,334
1	447XXX	Sales for Resale	0	225,710,299	225,710,299	0	146,418,271	146,418,271	0	79,292,028	79,292,028
TOTAL SALES OF ELECTRICITY			684,896,795	225,710,299	910,607,094	438,559,461	146,418,271	584,977,732	246,337,334	79,292,028	325,629,362
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	589,448	0	589,448	358,256	0	358,256	231,192	0	231,192
1	453000	Sales of Water & Water Power	0	415,720	415,720	0	269,678	269,678	0	146,042	146,042
1	454000	Rent from Electric Property	2,624,789	63,694	2,688,483	1,764,905	41,318	1,806,223	859,884	22,376	882,260
1	456XXX	Other Electric Revenues	155,072	92,657,569	92,812,641	109,821	60,106,965	60,216,786	45,251	32,550,604	32,595,855
TOTAL OTHER OPERATING REVENUE			3,369,309	93,136,983	96,506,292	2,232,982	60,417,961	62,650,943	1,136,327	32,719,022	33,855,349
TOTAL ELECTRIC REVENUE			688,266,104	318,847,282	1,007,113,386	440,792,443	206,836,232	647,628,675	247,473,661	112,011,050	359,484,711
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	512,664	512,664	0	332,565	332,565	0	180,099	180,099
1	501000	Fuel	0	26,527,901	26,527,901	0	17,208,649	17,208,649	0	9,319,252	9,319,252
1	502000	Steam Expense	0	3,421,717	3,421,717	0	2,219,668	2,219,668	0	1,202,049	1,202,049
1	505000	Electric Expense	0	728,098	728,098	0	472,317	472,317	0	255,781	255,781
1	506000	Miscellaneous Steam Power Generation Expense	237,568	2,516,794	2,754,362	-321,894	1,632,644	1,310,750	559,462	884,150	1,443,612
1	507000	Rent	0	19,672	19,672	0	12,761	12,761	0	6,911	6,911
MAINTENANCE											
1	510000	Supervision & Engineering	0	479,334	479,334	0	310,944	310,944	0	168,390	168,390
1	511000	Structures	0	496,377	496,377	0	322,000	322,000	0	174,377	174,377
1	512000	Boiler Plant	0	4,551,748	4,551,748	0	2,952,719	2,952,719	0	1,599,029	1,599,029
1	513000	Electric Plant	0	1,485,405	1,485,405	0	963,582	963,582	0	521,823	521,823
1	514000	Miscellaneous Steam Plant	0	744,303	744,303	0	482,829	482,829	0	261,474	261,474
TOTAL STEAM POWER GENERATION EXP			237,568	41,484,013	41,721,581	-321,894	26,910,678	26,588,784	559,462	14,573,335	15,132,797

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	2,404,539	2,404,539	0	1,559,824	1,559,824	0	844,715	844,715
1	536000	Water for Power	0	852,193	852,193	0	552,818	552,818	0	299,375	299,375
1	537000	Hydraulic Expense	3,972,557	1,266,464	5,239,021	2,406,353	821,555	3,227,908	1,566,204	444,909	2,011,113
1	538000	Electric Expense	0	5,637,079	5,637,079	0	3,656,773	3,656,773	0	1,980,306	1,980,306
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	616,151	616,151	0	399,697	399,697	0	216,454	216,454
1	540000	Rent	-1,677,272	950,789	-726,483	-910,937	616,777	-294,160	-766,335	334,012	-432,323
1	540100	MT Trust Funds Land Settlement Rents	7,009,570	0	7,009,570	4,327,431	0	4,327,431	2,682,139	0	2,682,139
MAINTENANCE											
1	541000	Supervision & Engineering	0	276,747	276,747	0	179,526	179,526	0	97,221	97,221
1	542000	Structures	0	479,163	479,163	0	310,833	310,833	0	168,330	168,330
1	543000	Reservoirs, Dams, & Waterways	0	684,081	684,081	0	443,763	443,763	0	240,318	240,318
1	544000	Electric Plant	0	1,629,173	1,629,173	0	1,056,845	1,056,845	0	572,328	572,328
1	545000	Miscellaneous Hydraulic Plant	0	136,018	136,018	0	88,235	88,235	0	47,783	47,783
TOTAL HYDRO POWER GENERATION EXP			9,304,855	14,932,397	24,237,252	5,822,847	9,686,646	15,509,493	3,482,008	5,245,751	8,727,759
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	954,915	954,915	0	619,453	619,453	0	335,462	335,462
1	547000	Fuel	0	97,833,153	97,833,153	0	63,464,366	63,464,366	0	34,368,787	34,368,787
1	548000	Generation Expense	0	2,679,293	2,679,293	0	1,738,057	1,738,057	0	941,236	941,236
1	549000	Miscellaneous Other Power Generation Expense	0	479,372	479,372	0	310,969	310,969	0	168,403	168,403
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	889,083	889,083	0	576,748	576,748	0	312,335	312,335
1	552000	Structures	0	3,143	3,143	0	2,039	2,039	0	1,104	1,104
1	553000	Generating & Electric Equipment	0	1,825,515	1,825,515	0	1,184,212	1,184,212	0	641,303	641,303
1	554000	Miscellaneous Other Power Generation Plant	0	104,541	104,541	0	67,816	67,816	0	36,725	36,725
TOTAL OTHER POWER GENERATION EXP			0	104,735,204	104,735,204	0	67,941,727	67,941,727	0	36,793,477	36,793,477
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,988,538	270,428,018	289,416,556	0	175,426,654	175,426,654	18,988,538	95,001,364	113,989,902
1	556000	System Control & Load Dispatching	0	529,483	529,483	0	343,476	343,476	0	186,007	186,007
E-557	557XXX	Other Expense	10,403,135	85,886,193	96,289,328	13,499,488	55,714,374	69,213,862	-3,096,353	30,171,819	27,075,466
TOTAL OTHER POWER SUPPLY EXPENSE			29,391,673	356,843,694	386,235,367	13,499,488	231,484,504	244,983,992	15,892,185	125,359,190	141,251,375
TOTAL POWER PRODUCTION O&M EXP			38,934,096	517,995,308	556,929,404	19,000,441	336,023,555	355,023,996	19,933,655	181,971,753	201,905,408

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	2,055,572	2,284,591	158,213	1,333,450	1,491,663	70,806	722,122	792,928
1	561000	Load Dispatching	0	2,222,362	2,222,362	0	1,441,646	1,441,646	0	780,716	780,716
1	562000	Station Expense	0	215,566	215,566	0	139,838	139,838	0	75,728	75,728
1	563000	Overhead Line Expense	0	481,702	481,702	0	312,480	312,480	0	169,222	169,222
1	565000	Transmission of Electricity by Others	0	16,064,389	16,064,389	0	10,420,969	10,420,969	0	5,643,420	5,643,420
1	566000	Miscellaneous Transmission Expense	0	1,448,796	1,448,796	0	939,834	939,834	0	508,962	508,962
1	567000	Rent	0	175,907	175,907	0	114,111	114,111	0	61,796	61,796
MAINTENANCE											
1	568000	Supervision & Engineering	337	590,065	590,402	0	382,775	382,775	337	207,290	207,627
1	569000	Structures	3,967	311,954	315,921	0	202,365	202,365	3,967	109,589	113,556
1	570000	Station Equipment	0	1,274,957	1,274,957	0	827,065	827,065	0	447,892	447,892
1	571000	Overhead Lines	26,071	1,347,284	1,373,355	1,312	873,983	875,295	24,759	473,301	498,060
1	572000	Underground Lines	0	12,632	12,632	0	8,194	8,194	0	4,438	4,438
1	573000	Service Miscellaneous	230	19,325	19,555	230	12,536	12,766	0	6,789	6,789
TOTAL TRANSMISSION OPERATING EXP			259,624	26,220,511	26,480,135	159,755	17,009,246	17,169,001	99,869	9,211,265	9,311,134
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,415,754	27,415,754	0	17,784,600	17,784,600	0	9,631,154	9,631,154
1	403X40	Depreciation Expense--Transmission Plant	0	9,595,852	9,595,852	0	6,224,829	6,224,829	0	3,371,023	3,371,023
1	404X30	Amortization of Limited-Term Plant	2,785	93,770	96,555	2,785	60,829	63,614	0	32,941	32,941
1	404X20	Amortization of Hydro Licensing Costs	15,386	913,437	928,823	15,386	592,547	607,933	0	320,890	320,890
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	9,964	0	9,964	8,773	0	8,773	1,191	0	1,191
99	407422	Reg Credit Spokane River Relicense	-154,901	0	-154,901	-154,901	0	-154,901	0	0	0
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	1,326	166,667	167,993	1,326	108,117	109,443	0	58,550	58,550
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	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Reg Debit Amt CDA Settlement	0	759,058	759,058	0	492,401	492,401	0	266,657	266,657
99	407382	Reg Debit Amt CDA Settlement	26,972	0	26,972	20,596	0	20,596	6,376	0	6,376
99	407482	Reg Credit Amt Lake CDA Settlement	-171,911	0	-171,911	-171,911	0	-171,911	0	0	0
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	7,067	0	7,067	0	0	0	7,067	0	7,067
99	407450/499	Amortization of BPA Residential Exchange Credit	-10,433,579	0	-10,433,579	-6,977,382	0	-6,977,382	-3,456,197	0	-3,456,197
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,223,811	13,223,811	0	8,578,288	8,578,288	0	4,645,523	4,645,523
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-8,505,389	52,201,543	43,696,154	-4,787,224	33,863,144	29,075,920	-3,718,165	18,338,399	14,620,234
TOTAL PRODUCTION & TRANS EXPENSE			30,688,331	596,417,362	627,105,693	14,372,972	386,895,945	401,268,917	16,315,359	209,521,417	225,836,776

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	332,523	1,092,391	1,424,914	178,547	739,177	917,724	153,976	353,214	507,190
3	582000	Station Expense	679,945	15,194	695,139	412,373	10,281	422,654	267,572	4,913	272,485
3	583000	Overhead Line Expense	859,072	538,393	1,397,465	603,562	364,309	967,871	255,510	174,084	429,594
3	584000	Underground Line Expense	678,647	300	678,947	436,516	203	436,719	242,131	97	242,228
3	585000	Street Light & Signal System Operation Expense	233,192	0	233,192	50,699	0	50,699	182,493	0	182,493
3	586000	Meter Expense	1,732,604	0	1,732,604	1,526,514	0	1,526,514	206,090	0	206,090
3	587000	Customer Installations Expense	805,427	5,110	810,537	397,603	3,458	401,061	407,824	1,652	409,476
3	588000	Miscellaneous Distribution Expense	3,354,968	2,747,687	6,102,655	2,367,161	1,859,250	4,226,411	987,807	888,437	1,876,244
3	589000	Rent	43,347	237,644	280,991	42,359	160,804	203,163	988	76,840	77,828
MAINTENANCE:											
3	590000	Supervision & Engineering	507,756	812,826	1,320,582	325,211	550,007	875,218	182,545	262,819	445,364
3	591000	Structures	355,297	405	355,702	234,794	274	235,068	120,503	131	120,634
3	592000	Station Equipment	786,564	72,993	859,557	534,196	49,391	583,587	252,368	23,602	275,970
3	593000	Overhead Lines	6,557,013	1,657	6,558,670	4,191,891	1,121	4,193,012	2,365,122	536	2,365,658
3	594000	Underground Lines	877,890	0	877,890	617,481	0	617,481	260,409	0	260,409
3	595000	Line Transformers	681,482	304,943	986,425	505,916	206,343	712,259	175,566	98,600	274,166
3	596000	Street Light & Signal System Maintenance Exp	707,950	0	707,950	480,695	0	480,695	227,255	0	227,255
3	597000	Meters	145,700	0	145,700	121,191	0	121,191	24,509	0	24,509
3	598000	Miscellaneous Distribution Expense	258,290	40,441	298,731	234,312	27,365	261,677	23,978	13,076	37,054
TOTAL DISTRIBUTION OPERATING EXP			19,597,667	5,869,984	25,467,651	13,261,021	3,971,983	17,233,004	6,336,646	1,898,001	8,234,647
99	403X50	Depreciation Expense--Distribution Plant	27,642,962	0	27,642,962	17,556,207	0	17,556,207	10,086,755	0	10,086,755
E-OTX		Taxes Other Than FIT--Distribution	38,912,010	0	38,912,010	33,918,393	0	33,918,393	4,993,617	0	4,993,617
TOTAL DISTRIBUTION EXPENSES			86,152,639	5,869,984	92,022,623	64,735,621	3,971,983	68,707,604	21,417,018	1,898,001	23,315,019
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	616,081	616,081	0	404,488	404,488	0	211,593	211,593
2	902000	Meter Reading Expenses	2,569,545	121,056	2,690,601	2,214,424	79,479	2,293,903	355,121	41,577	396,698
E-903	903XXX	Customer Records & Collection Expenses	1,835,920	6,276,978	8,112,898	1,255,327	4,112,030	5,367,357	580,593	2,164,948	2,745,541
2	904000	Uncollectible Accounts	0	2,907,395	2,907,395	0	1,908,850	1,908,850	0	998,545	998,545
2	905000	Misc Customer Accounts	0	188,826	188,826	0	123,974	123,974	0	64,852	64,852
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,405,465	10,110,336	14,515,801	3,469,751	6,628,821	10,098,572	935,714	3,481,515	4,417,229
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,685,657	590,388	28,276,045	19,670,020	387,619	20,057,639	8,015,637	202,769	8,218,406
2	909000	Advertising	65,100	347,629	412,729	48,737	228,236	276,973	16,363	119,393	135,756
2	910000	Misc Customer Service & Info Exp	0	158,950	158,950	0	104,359	104,359	0	54,591	54,591
TOTAL CUSTOMER SERVICE & INFO EXP			27,750,757	1,096,967	28,847,724	19,718,757	720,214	20,438,971	8,032,000	376,753	8,408,753

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	153,726	153,726	0	100,929	100,929	0	52,797	52,797
2	913000	Advertising	0	86,376	86,376	0	56,710	56,710	0	29,666	29,666
2	916000	Miscellaneous Sales Expenses	195,282	43,178	238,460	184,349	28,349	212,698	10,933	14,829	25,762
TOTAL SALES EXPENSES			195,282	283,280	478,562	184,349	185,988	370,337	10,933	97,292	108,225
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	160,371	20,935,895	21,096,266	73,569	13,584,465	13,658,034	86,802	7,351,430	7,438,232
4	921000	Office Supplies & Expenses	1,260	3,939,416	3,940,676	1,260	2,556,129	2,557,389	0	1,383,287	1,383,287
4	922000	Admin Exp Transferred--Credit	0	-51,678	-51,678	0	-33,532	-33,532	0	-18,146	-18,146
4	923000	Outside Services Employed	1,141	12,305,509	12,306,650	1,141	7,984,553	7,985,694	0	4,320,956	4,320,956
4	924000	Property Insurance Premium	0	1,288,275	1,288,275	0	835,910	835,910	0	452,365	452,365
4	925XXX	Injuries and Damages	0	3,597,931	3,597,931	0	2,334,554	2,334,554	0	1,263,377	1,263,377
4	926XXX	Employee Pensions and Benefits	340,857	729,447	1,070,304	252,075	473,309	725,384	88,782	256,138	344,920
4	927000	Franchise Requirements	6,277	0	6,277	0	0	0	6,277	0	6,277
1	928000	Regulatory Commission Expenses	1,821,365	3,481,281	5,302,646	1,238,469	2,258,307	3,496,776	582,896	1,222,974	1,805,870
4	930000	Miscellaneous General Expenses	252,859	3,285,112	3,537,971	228,237	2,131,578	2,359,815	24,622	1,153,534	1,178,156
4	931000	Rents	67,630	488,210	555,840	55,344	316,780	372,124	12,286	171,430	183,716
4	935000	Maintenance of General Plant	636,537	6,954,481	7,591,018	182,439	4,512,485	4,694,924	454,098	2,441,996	2,896,094
TOTAL ADMIN & GEN OPERATING EXP			3,288,297	56,953,879	60,242,176	2,032,534	36,954,538	38,987,072	1,255,763	19,999,341	21,255,104
E-ADP		Depreciation Expense--General Plant	2,544,219	6,086,332	8,630,551	1,368,858	3,949,177	5,318,035	1,175,361	2,137,155	3,312,516
E-CAM		Amortization--Intangible Plant--Software	0	4,485,243	4,485,243	0	2,910,295	2,910,295	0	1,574,948	1,574,948
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			5,832,516	67,532,892	73,365,408	3,401,392	43,818,836	47,220,228	2,431,124	23,714,056	26,145,180
TOTAL EXPENSES BEFORE FIT			155,024,990	681,310,821	836,335,811	105,882,842	442,221,787	548,104,629	49,142,148	239,089,034	288,231,182
NET OPERATING INCOME BEFORE FIT					170,777,575			99,524,046			71,253,529
E-FIT		FEDERAL INCOME TAX--Normal Accrual			12,945,939			6,903,928			6,042,011
E-FIT		DEFERRED FEDERAL INCOME TAX			33,515,486			19,112,354			14,403,132
E-FIT		AMORTIZED ITC - NOXON			-113,557			-73,664			-39,893
ELECTRIC NET OPERATING INCOME					124,429,707			73,581,428			50,848,279

ALLOCATION RATIOS:

Account	Description	100.000%	64.870%	35.130%
E-ALL 1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL 2	Number of Customers	100.000%	65.655%	34.345%
E-ALL 3	Direct Distribution Operating Expense	100.000%	67.666%	32.334%
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	Report ID:
EXPENSES--ACCOUNT 555	E-555-12A
For Twelve Months Ended July 31, 2010	
Average of Monthly Averages Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	164,124,649	164,124,649	0	106,467,660	106,467,660	0	57,656,989	57,656,989
1	555312	Purchased Power -Lancaster	0	13,783,335	13,783,335	0	8,941,249	8,941,249	0	4,842,086	4,842,086
1	555313	Energy Deviationsr -Lancaster	0	501,616	501,616	0	325,398	325,398	0	176,218	176,218
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,988,538	0	18,988,538	0	0	0	18,988,538	0	18,988,538
1	555550	Non-Monetary Exchange Power	0	-213,104	-213,104	0	-138,241	-138,241	0	-74,863	-74,863
1	555700	Bookout Purchases	0	91,584,737	91,584,737	0	59,411,019	59,411,019	0	32,173,718	32,173,718
1	555710	Intercompany Purchased Power	0	646,785	646,785	0	419,569	419,569	0	227,216	227,216
TOTAL ACCOUNT 555			18,988,538	270,428,018	289,416,556	0	175,426,654	175,426,654	18,988,538	95,001,364	113,989,902

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 July 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	5,402,850	5,402,850	0	3,504,829	3,504,829	0	1,898,021	1,898,021
1	557010	Other Power Supply Expense - Financial	0	718,252	718,252	0	465,930	465,930	0	252,322	252,322
1	557150	Fuel - Economic Dispatch	0	76,438,227	76,438,227	0	49,585,478	49,585,478	0	26,852,749	26,852,749
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	-1,972,925	0	-1,972,925	-1,658,246	0	-1,658,246	-314,679	0	-314,679
1	557170	Broker Fees - Power	0	214,189	214,189	0	138,944	138,944	0	75,245	75,245
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,983,329	0	2,983,329	2,983,329	0	2,983,329	0	0	0
99	557290	Washington ERM Amortization	19,152,081	0	19,152,081	19,152,081	0	19,152,081	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-7,475,174	0	-7,475,174	-7,475,174	0	-7,475,174	0	0	0
99	557380	Idaho PCA Deferred	-15,064,404	0	-15,064,404	0	0	0	-15,064,404	0	-15,064,404
99	557390	Idaho PCA Amortization	11,961,526	0	11,961,526	0	0	0	11,961,526	0	11,961,526
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	2,735,680	2,735,680	0	1,774,636	1,774,636	0	961,044	961,044
TOTAL ACCOUNT 557			10,403,135	85,886,193	96,289,328	13,499,488	55,714,374	69,213,862	-3,096,353	30,171,819	27,075,466

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 July 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	1,835,920	5,882,172	7,718,092	1,255,327	3,861,940	5,117,267	580,593	2,020,232	2,600,825
12	903920	A/R Sold - Program Fees	0	391,253	391,253	0	247,839	247,839	0	143,414	143,414
12	903930	A/R Sold - Maturity Yield Fee	0	3,553	3,553	0	2,251	2,251	0	1,302	1,302
TOTAL ACCOUNT 903			1,835,920	6,276,978	8,112,898	1,255,327	4,112,030	5,367,357	580,593	2,164,948	2,745,541

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.655%	34.345%
E-ALL	12	Net Electric Plant	100.000%	63.345%	36.655%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended July 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	440	590,388	590,828	440	387,619	388,059	0	202,769	202,769
99	908600	DSM Tariff Rider Expense Offset	26,408,982	0	26,408,982	19,142,936	0	19,142,936	7,266,046	0	7,266,046
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	439,026	0	439,026	175,054	0	175,054	263,972	0	263,972
99	908990	DSM Amortization	485,619	0	485,619	0	0	0	485,619	0	485,619
TOTAL ACCOUNT 908			27,685,657	590,388	28,276,045	19,670,020	387,619	20,057,639	8,015,637	202,769	8,218,406

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.655%	34.345%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,007,113,386	647,628,675	359,484,711
E-OPS	Operating & Maintenance Expense	712,961,453	459,320,953	253,640,500
E-OPS	Book Depreciation & Amortization	71,238,537	46,286,995	24,951,542
E-OTX	Taxes Other than FIT	52,135,821	42,496,681	9,639,140
	Net Operating Income Before FIT	170,777,575	99,524,046	71,253,529
E-INT	Less: Interest Expense	56,393,608	36,772,841	19,620,767
E-SCM	Add: Schedule M Additions	93,883,673	62,450,644	31,433,029
E-SCM	Less: Schedule M Deductions	168,428,731	103,627,213	64,801,518
	Taxable Net Operating Income	39,838,909	21,574,636	18,264,273
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	13,943,619	7,551,123	6,392,496
1	Production Tax Credit	(997,680)	(647,195)	(350,485)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	12,945,939	6,903,928	6,042,011
E-DTE	Deferred FIT	33,515,486	19,112,354	14,403,132
1	411400 Amortized Investment Tax Credit - Noxon	(113,557)	(73,664)	(39,893)
	Total Net FIT/Deferred FIT	46,347,868	25,942,618	20,405,250

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	3,362,505	3,362,505	0	2,129,979	2,129,979	0	1,232,526	1,232,526
2	997002 Injuries and Damages	0	-288,000	-288,000	0	-189,086	-189,086	0	-98,914	-98,914
12	997003 Salvage	0	-1,223,498	-1,223,498	0	-775,025	-775,025	0	-448,473	-448,473
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	-360,752	-360,752	0	-234,078	-234,078	0	-126,674	-126,674
99	997007 Idaho PCA	-2,913,271	0	-2,913,271	0	0	0	-2,913,271	0	-2,913,271
99	997008 Idaho DSM Book Amortization	485,619	0	485,619	0	0	0	485,619	0	485,619
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	257,234	257,234	0	166,909	166,909	0	90,325	90,325
12	997016 Redemption Expense Amortization	0	579,023	579,023	0	366,782	366,782	0	212,241	212,241
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	4,767,967	0	4,767,967	2,942,197	0	2,942,197	1,825,770	0	1,825,770
4	997018 DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	253,922	0	253,922	55,890	0	55,890	198,032	0	198,032
4	997020 FAS87 Current Pension Accrual	0	492,001	492,001	0	319,240	319,240	0	172,761	172,761
99	997021 Wartsilla Generators Amortization	667,788	0	667,788	368,160	0	368,160	299,628	0	299,628
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	1,252,183	1,252,183	0	793,195	793,195	0	458,988	458,988
99	997033 BPA Residential Exchange	2,092,646	0	2,092,646	1,490,167	0	1,490,167	602,479	0	602,479
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	3,863,477	3,863,477	0	2,536,566	2,536,566	0	1,326,911	1,326,911
99	997064 Chicago Climate Exchange	-420,204	0	-420,204	0	0	0	-420,204	0	-420,204
99	997065 Amortization - Unbilled Revenue Add-Ins	-1,993,076	0	-1,993,076	-1,791,823	0	-1,791,823	-201,253	0	-201,253
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)	30,304,399	48,597,826	78,902,225	18,974,979	31,527,103	50,502,082	11,329,420	17,070,723	28,400,143
	TOTAL SCHEDULE M ADDITIONS	37,581,180	56,302,493	93,883,673	25,957,970	36,492,674	62,450,644	11,623,210	19,809,819	31,433,029

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Deductions:											
1	997041		1,647,009	1,647,009	0	1,068,415	1,068,415	0	578,594	578,594	
99	997043	-22,140,975	0	-22,140,975	-22,140,975	0	-22,140,975	0	0	0	
1	997044	0	213,104	213,104	0	138,241	138,241	0	74,863	74,863	
1	997045	0	4,500,000	4,500,000	0	2,919,150	2,919,150	0	1,580,850	1,580,850	
4	997046	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212	
99	997047	-255,232	0	-255,232	0	0	0	-255,232	0	-255,232	
12	997048	0	0	0	0	0	0	0	0	0	
11	997049	0	155,179,125	155,179,125	0	99,292,915	99,292,915	0	55,886,210	55,886,210	
99	997050	-7,067	0	-7,067	0	0	0	-7,067	0	-7,067	
99	997051	99,995	0	99,995	0	0	0	99,995	0	99,995	
4	997053	0	0	0	0	0	0	0	0	0	
99	997054	144,938	0	144,938	146,129	0	146,129	-1,191	0	-1,191	
99	997058	-738,101	0	-738,101	0	0	0	-738,101	0	-738,101	
99	997059	732,479	0	732,479	463,016	0	463,016	269,463	0	269,463	
1	997061	0	9,833,333	9,833,333	0	6,378,883	6,378,883	0	3,454,450	3,454,450	
99	997061	-202,449	0	-202,449	30,884	0	30,884	-233,333	0	-233,333	
4	997062	0	196,092	196,092	0	127,236	127,236	0	68,856	68,856	
1	997063	0	9,256,042	9,256,042	0	6,004,394	6,004,394	0	3,251,648	3,251,648	
99	997063	485,639	0	485,639	408,995	0	408,995	76,644	0	76,644	
1	997067	0	1,966,806	1,966,806	0	1,275,867	1,275,867	0	690,939	690,939	
1	997068	0	26,023	26,023	0	16,881	16,881	0	9,142	9,142	
1	997069	7,475,174	0	7,475,174	7,475,174	0	7,475,174	0	0	0	
TOTAL SCHEDULE M DEDUCTIONS		-14,388,803	182,817,534	168,428,731	-13,594,769	117,221,982	103,627,213	-794,034	65,595,552	64,801,518	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.655%	34.345%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.666%	32.334%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.142%	38.858%
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%	63.345%	36.655%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended July 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	42,188,690	26,920,603	15,268,087
99	410100	Deferred Federal Income Tax Expense - Washington	-3,932,853	-3,932,853	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,010,982	0	1,010,982
		Sub-Total	39,266,819	22,987,750	16,279,069
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,722,048	-1,098,839	-623,209
99	411100	Deferred Federal Income Tax Expense - Washington	-2,776,557	-2,776,557	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,252,728	0	-1,252,728
		Sub-Total	-5,751,333	-3,875,396	-1,875,937
		Total Deferred Federal Income Tax Expense	33,515,486	19,112,354	14,403,132
E-ALL	14	Net Allocated Schedule M	100.000%	63.810%	36.190%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended July 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	1,640,737,707	1,046,169,008	594,568,699
	Interest Deduction for FIT Calculation	56,393,608	36,772,841	19,620,767
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 July 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	1,327,761	1,327,761	0	861,319	861,319	0	466,442	466,442
1	408150	R&P Property Tax--Production	0	9,086,881	9,086,881	0	5,894,660	5,894,660	0	3,192,221	3,192,221
1	408180	R&P Property Tax--Transmission	0	2,673,775	2,673,775	0	1,734,478	1,734,478	0	939,297	939,297
1	409100	State Income Tax--Montana & Oregon	0	112,606	112,606	0	73,048	73,048	0	39,558	39,558
TOTAL PRODUCTION & TRANSMISSION			0	13,223,811	13,223,811	0	8,578,288	8,578,288	0	4,645,523	4,645,523
DISTRIBUTION											
99	408110	State Excise Tax	16,692,720	0	16,692,720	16,692,720	0	16,692,720	0	0	0
99	408120	Municipal Occupation & License Tax	17,866,562	0	17,866,562	14,910,850	0	14,910,850	2,955,712	0	2,955,712
99	408160	Miscellaneous State or Local Tax--WA & ID	5,162	0	5,162	0	0	0	5,162	0	5,162
99	408170	R&P Property Tax--Distribution	4,013,389	0	4,013,389	2,314,823	0	2,314,823	1,698,566	0	1,698,566
99	409100	State Income Tax--Idaho	334,177	0	334,177	0	0	0	334,177	0	334,177
TOTAL DISTRIBUTION			38,912,010	0	38,912,010	33,918,393	0	33,918,393	4,993,617	0	4,993,617
TOTAL TAXES OTHER THAN FIT			38,912,010	13,223,811	52,135,821	33,918,393	8,578,288	42,496,681	4,993,617	4,645,523	9,639,140

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 July 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	384,627	44,048,629	44,433,256	384,627	28,574,346	28,958,973	0	15,474,283	15,474,283
1	182324/81	CDA Settlement	0	42,039,485	42,039,485	0	27,271,014	27,271,014	0	14,768,471	14,768,471
1	303000	Misc Intangible Plant	153,179	2,166,731	2,319,910	153,179	1,405,558	1,558,737	0	761,173	761,173
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	17,721,610	17,721,610	0	11,498,844	11,498,844	0	6,222,766	6,222,766
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,433,164	7,433,164	0	4,823,083	4,823,083	0	2,610,081	2,610,081
		TOTAL INTANGIBLE PLANT	537,806	113,562,818	114,100,624	537,806	73,672,250	74,210,056	0	39,890,568	39,890,568
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,868	2,230,868	0	1,447,164	1,447,164	0	783,704	783,704
1	311XXX	Structures & Improvements	0	124,914,703	124,914,703	0	81,032,168	81,032,168	0	43,882,535	43,882,535
1	312000	Boiler Plant	0	166,627,071	166,627,071	0	108,090,981	108,090,981	0	58,536,090	58,536,090
1	314000	Turbogenerator Units	0	48,497,743	48,497,743	0	31,460,486	31,460,486	0	17,037,257	17,037,257
1	315000	Accessory Electric Equipment	0	26,908,391	26,908,391	0	17,455,473	17,455,473	0	9,452,918	9,452,918
1	316000	Miscellaneous Power Plant Equipment	0	15,655,947	15,655,947	0	10,156,013	10,156,013	0	5,499,934	5,499,934
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL STEAM PRODUCTION PLANT	0	384,834,723	384,834,723	0	249,642,285	249,642,285	0	135,192,438	135,192,438
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	56,272,476	56,272,476	0	36,503,955	36,503,955	0	19,768,521	19,768,521
1	331XXX	Structures & Improvements	0	40,509,581	40,509,581	0	26,278,565	26,278,565	0	14,231,016	14,231,016
1	332XXX	Reservoirs, Dams, & Waterways	0	117,866,543	117,866,543	0	76,460,026	76,460,026	0	41,406,517	41,406,517
1	333000	Waterwheels, Turbines, & Generators	0	142,148,127	142,148,127	0	92,211,490	92,211,490	0	49,936,637	49,936,637
1	334000	Accessory Electric Equipment	0	33,062,034	33,062,034	0	21,447,341	21,447,341	0	11,614,693	11,614,693
1	335XXX	Miscellaneous Power Plant Equipment	0	7,309,615	7,309,615	0	4,741,747	4,741,747	0	2,567,868	2,567,868
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	399,167,939	399,167,939	0	258,940,241	258,940,241	0	140,227,698	140,227,698
		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	15,724,759	15,724,759	0	10,200,651	10,200,651	0	5,524,108	5,524,108
1	342000	Fuel Holders, Producers, & Accessories	0	21,113,999	21,113,999	0	13,696,651	13,696,651	0	7,417,348	7,417,348
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	198,650,964	198,650,964	0	128,864,880	128,864,880	0	69,786,084	69,786,084
1	345000	Accessory Electric Equipment	0	16,264,220	16,264,220	0	10,550,600	10,550,600	0	5,713,620	5,713,620
1	346000	Miscellaneous Power Plant Equipment	0	1,459,387	1,459,387	0	946,704	946,704	0	512,683	512,683
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL OTHER PRODUCTION PLANT	0	275,967,664	275,967,664	0	179,020,223	179,020,223	0	96,947,441	96,947,441
		TOTAL PRODUCTION PLANT	0	1,059,970,326	1,059,970,326	0	687,602,749	687,602,749	0	372,367,577	372,367,577

ELECTRIC UTILITY PLANT For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,117,835	16,117,835	0	10,455,640	10,455,640	0	5,662,195	5,662,195
1	352XXX	Structures & Improvements	0	16,078,014	16,078,014	0	10,429,808	10,429,808	0	5,648,206	5,648,206
1	353000	Station Equipment	0	178,758,165	178,758,165	0	115,960,422	115,960,422	0	62,797,743	62,797,743
1	354000	Towers & Fixtures	0	17,113,218	17,113,218	0	11,101,345	11,101,345	0	6,011,873	6,011,873
1	355000	Poles & Fixtures	0	131,371,725	131,371,725	0	85,220,838	85,220,838	0	46,150,887	46,150,887
1	356000	Overhead Conductors & Devices	0	105,870,079	105,870,079	0	68,677,920	68,677,920	0	37,192,159	37,192,159
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	472,116,842	472,116,842	0	306,262,197	306,262,197	0	165,854,645	165,854,645
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,278,546	0	4,278,546	3,314,517	0	3,314,517	964,029	0	964,029
99	360400	Land Easements	57,510	0	57,510	57,510	0	57,510	0	0	0
99	361000	Structures & Improvements	13,787,347	0	13,787,347	9,547,739	0	9,547,739	4,239,608	0	4,239,608
99	362000	Station Equipment	92,798,504	0	92,798,504	59,495,459	0	59,495,459	33,303,045	0	33,303,045
99	364000	Poles, Towers, & Fixtures	214,746,856	0	214,746,856	130,149,900	0	130,149,900	84,596,956	0	84,596,956
99	365000	Overhead Conductors & Devices	139,530,531	0	139,530,531	82,869,027	0	82,869,027	56,661,504	0	56,661,504
99	366000	Underground Conduit	74,929,084	0	74,929,084	46,282,259	0	46,282,259	28,646,825	0	28,646,825
99	367000	Underground Conductors & Devices	123,182,359	0	123,182,359	78,776,254	0	78,776,254	44,406,105	0	44,406,105
99	368000	Line Transformers	170,207,119	0	170,207,119	110,614,899	0	110,614,899	59,592,220	0	59,592,220
99	369XXX	Services	115,396,524	0	115,396,524	71,465,559	0	71,465,559	43,930,965	0	43,930,965
99	370000	Meters	45,040,831	0	45,040,831	16,351,828	0	16,351,828	28,689,003	0	28,689,003
99	373XXX	Street Light & Signal Systems	29,381,463	0	29,381,463	16,457,224	0	16,457,224	12,924,239	0	12,924,239
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,023,336,674	0	1,023,336,674	625,382,175	0	625,382,175	397,954,499	0	397,954,499
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	2,901,034	3,719,711	371,603	1,882,365	2,253,968	447,074	1,018,669	1,465,743
4	390XXX	Structures & Improvements	6,616,869	32,299,263	38,916,132	1,795,297	20,957,700	22,752,997	4,821,572	11,341,563	16,163,135
4	391XXX	Office Furniture & Equipment	0	25,541,442	25,541,442	0	16,572,820	16,572,820	0	8,968,622	8,968,622
4	392XXX	Transportation Equipment	8,938,906	5,669,931	14,608,837	6,210,910	3,678,991	9,889,901	2,727,996	1,990,940	4,718,936
4	393000	Stores Equipment	307,367	1,050,865	1,358,232	124,725	681,864	806,589	182,642	369,001	551,643
4	394000	Tools, Shop & Garage Equipment	1,760,326	4,212,659	5,972,985	1,320,427	2,733,426	4,053,853	439,899	1,479,233	1,919,132
4	395000	Laboratory Equipment	378,151	1,586,345	1,964,496	230,031	1,029,316	1,259,347	148,120	557,029	705,149
4	396XXX	Power Operated Equipment	20,087,033	7,696,529	27,783,562	13,030,782	4,993,970	18,024,752	7,056,251	2,702,559	9,758,810
4	397XXX	Communications Equipment	11,294,203	43,048,549	54,342,752	5,930,211	27,932,482	33,862,693	5,363,992	15,116,067	20,480,059
4	398000	Miscellaneous Equipment	6,465	362,130	368,595	1,787	234,972	236,759	4,678	127,158	131,836
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	50,207,997	124,368,747	174,576,744	29,015,773	80,697,906	109,713,679	21,192,224	43,670,841	64,863,065
		TOTAL PLANT IN SERVICE	1,074,082,477	1,770,018,733	2,844,101,210	654,935,754	1,148,235,102	1,803,170,856	419,146,723	621,783,631	1,040,930,354
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,074,082,477	1,770,018,733	2,844,101,210	654,935,754	1,148,235,102	1,803,170,856	419,146,723	621,783,631	1,040,930,354

ELECTRIC UTILITY PLANT For Twelve Months Ended July 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	253,824,840	253,824,840	0	164,656,174	164,656,174	0	89,168,666	89,168,666
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-189,919	-189,919	0	-123,200	-123,200	0	-66,719	-66,719
1	108000	Hydro Production Plant	0	98,570,695	98,570,695	0	63,942,810	63,942,810	0	34,627,885	34,627,885
1	108X03	Other Production Plant	0	55,605,306	55,605,306	0	36,071,162	36,071,162	0	19,534,144	19,534,144
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-47,864	-47,864	0	-31,049	-31,049	0	-16,815	-16,815
1	108X04	Transmission Plant	0	159,670,924	159,670,924	0	103,578,528	103,578,528	0	56,092,396	56,092,396
E-ADP	108X05	Distribution Plant	309,274,329	0	309,274,329	188,790,329	0	188,790,329	120,484,000	0	120,484,000
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,898	0	-88,898	-54,266	0	-54,266	-34,632	0	-34,632
E-ADP	108X06	General Plant - Non-Transportation	15,618,674	44,713,042	60,331,716	8,661,824	29,012,504	37,674,328	6,956,850	15,700,538	22,657,388
E-ADP	108X07	General Plant - Transportation	3,901,239	2,474,481	6,375,720	2,710,637	1,605,592	4,316,229	1,190,602	868,889	2,059,491
TOTAL ACCUMULATED DEPRECIATION			328,705,344	614,621,505	943,326,849	200,108,524	398,712,521	598,821,045	128,596,820	215,908,984	344,505,804
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	22,079	4,377,954	4,400,033	22,079	2,839,979	2,862,058	0	1,537,975	1,537,975
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	84,597	84,597	0	54,892	54,892	0	29,705	29,705
E-CAM	111X08	Intangible Plant-Computer Software	0	12,751,936	12,751,936	0	8,274,221	8,274,221	0	4,477,715	4,477,715
TOTAL ACCUMULATED AMORTIZATION			132,757	17,214,919	17,347,676	132,757	11,169,372	11,302,129	0	6,045,547	6,045,547
NET ELECTRIC UTILITY PLANT			745,244,376	1,138,182,309	1,883,426,685	454,694,473	738,353,209	1,193,047,682	290,549,903	399,829,100	690,379,003

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 July 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		745,244,376	1,138,182,309	1,883,426,685	454,694,473	738,353,209	1,193,047,682	290,549,903	399,829,100	690,379,003
	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)		3,626,726	0	3,626,726	2,298,686	0	2,298,686	1,328,040	0	1,328,040
4	Deferred Gain on Sale of General Office (190850)		0	131,557	131,557	0	85,362	85,362	0	46,195	46,195
12	Deferred F.I.T. - Plant In Service (282900)		0	-245,492,380	-245,492,380	0	-155,507,148	-155,507,148	0	-89,985,232	-89,985,232
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-11,041,673	-11,041,673	0	-7,164,500	-7,164,500	0	-3,877,173	-3,877,173
99	ADFIT - Boulder Park Idaho Write Off (190040)		625,072	0	625,072	0	0	0	625,072	0	625,072
99	Spokane River Relicensing (283322)		-240,239	0	-240,239	-219,673	0	-219,673	-20,566	0	-20,566
99	Spokane River PM&Es (283323)		-124,180	0	-124,180	-96,266	0	-96,266	-27,914	0	-27,914
1	ADFIT - Lake CDA CDR Fund (283324)		0	-3,267,714	-3,267,714	0	-2,119,766	-2,119,766	0	-1,147,948	-1,147,948
99	ADFIT - Lake CDA CDR Fund (283324)		-33,613	0	-33,613	-33,613	0	-33,613	0	0	0
99	ADFIT - MT Lease Payments (283365)		-2,479,592	0	-2,479,592	-1,637,997	0	-1,637,997	-841,595	0	-841,595
1	CDA Lake Settlement (283382)		0	-11,847,503	-11,847,503	0	-7,685,475	-7,685,475	0	-4,162,028	-4,162,028
99	CDA Lake Settlement (283382)		-565,102	0	-565,102	-465,959	0	-465,959	-99,143	0	-99,143
12	Electric portion of Bond Redemptions (283850)		0	-2,706,000	-2,706,000	0	-1,714,116	-1,714,116	0	-991,884	-991,884
1	Colstrip PCB (283200)		0	-569,182	-569,182	0	-369,228	-369,228	0	-199,954	-199,954
	TOTAL ACCUM DEFERRED INCOME TAX		809,072	-274,792,895	-273,983,823	-154,822	-174,474,871	-174,629,693	963,894	-100,318,024	-99,354,130
	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)		5,631,404	0	5,631,404	4,042,007	0	4,042,007	1,589,397	0	1,589,397
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)		814,079	0	814,079	0	0	0	814,079	0	814,079
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		220,201	0	220,201	0	0	0	220,201	0	220,201
99	Invest in Exchange Power (124900, 124930)		23,479,069	0	23,479,069	23,479,069	0	23,479,069	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)		-2,286,331	0	-2,286,331	-732,729	0	-732,729	-1,553,602	0	-1,553,602
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)		686,439	0	686,439	627,670	0	627,670	58,769	0	58,769
99	Spokane River PM&Es (182323)		389,297	0	389,297	306,673	0	306,673	82,624	0	82,624
99	CDA CDR Fund (182324)		96,038	0	96,038	96,038	0	96,038	0	0	0
99	CDA Lake Settlement (182382)		1,331,313	0	1,331,313	1,331,313	0	1,331,313	0	0	0
99	CDA Lake Settlement (186382)		283,265	0	283,265	0	0	0	283,265	0	283,265
99	Montana Riverbed Settlement (186360)		7,084,550	0	7,084,550	4,679,990	0	4,679,990	2,404,560	0	2,404,560
99	Nez Perce Settlement - Idaho (186800)		320,780	0	320,780	0	0	0	320,780	0	320,780
4	Gain on Sale of General Office Bldg (253850)		0	-375,843	-375,843	0	-243,869	-243,869	0	-131,974	-131,974
	TOTAL OTHER ADJUSTMENTS		31,670,688	-375,843	31,294,845	27,994,888	-243,869	27,751,019	3,675,800	-131,974	3,543,826
	NET RATE BASE:		777,724,136	863,013,571	1,640,737,707	482,534,539	563,634,469	1,046,169,008	295,189,597	299,379,102	594,568,699

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%	63.345%	36.655%
E-ALL	13	Net Electric General Plant	100.000%	62.783%	37.217%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended July 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	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	4,725,382	3,411,395	918,472	395,514
8		Utility 8	65,333	0	45,656	19,677
9		Utility 9	9,703	7,660	2,043	0
	TOTAL		4,800,418	3,419,055	966,171	415,191
7	404X32 PC Software	Utility 7	1,102,902	796,218	214,371	92,313
8		Utility 8	85,773	0	59,940	25,833
9		Utility 9	0	0	0	0
	TOTAL		1,188,675	796,218	274,311	118,146
7	404X50 Leasehold Improvements	Utility 7	10,303	7,438	2,003	862
	TOTAL		10,303	7,438	2,003	862
	TOTAL		5,999,396	4,222,711	1,242,485	534,199

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 July 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	6,817,776	4,921,957	1,325,171	570,648
8	Utility 8	136,710	0	95,536	41,174
9	Utility 9	709,030	559,744	149,286	0
9	Utility 9 - Washington	106,598	84,154	22,444	0
9	Utility 9 - Idaho	412,362	325,539	86,823	0
	Total	<u>8,182,476</u>	<u>5,891,394</u>	<u>1,679,260</u>	<u>611,822</u>
7	403X70 Utility 7	2,634	1,902	512	220
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,998</u>	<u>13,242</u>	<u>3,536</u>	<u>220</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 July 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
	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	477,164	477,164	0	0	477,164	0	0	0
99		Utility 2	475,146	0	0	0	0	0	0	0	0	475,146	0	475,146
7		Utility 7	3,698,787	0	0	2,670,265	2,670,265	0	0	718,933	718,933	0	309,588	309,588
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	5,947,182	371,603	447,074	2,901,034	3,719,711	576,272	92,058	774,406	1,442,736	475,146	309,588	784,734
	390XXX	Structures & Improvements												
99		Utility 0	3,064,444	488,753	1,334,296	1,241,395	3,064,444	0	0	0	0	0	0	0
99		Utility 1	935,955	0	0	0	0	935,955	0	0	935,955	0	0	0
99		Utility 2	3,402,567	0	0	0	0	0	0	0	0	3,402,567	0	3,402,567
7		Utility 7	38,235,165	0	0	27,603,113	27,603,113	0	0	7,431,769	7,431,769	0	3,200,283	3,200,283
9		Utility 9 - Wa	1,655,006	1,306,544	0	0	1,306,544	348,462	0	0	348,462	0	0	0
9		Utility 9 - Idaho	4,417,349	0	3,487,276	0	3,487,276	0	930,073	0	930,073	0	0	0
9		Utility 9 - Allocated	4,376,154	0	0	3,454,755	3,454,755	0	0	921,399	921,399	0	0	0
		TOTAL ACCOUNT	56,086,640	1,795,297	4,821,572	32,299,263	38,916,132	1,284,417	930,073	8,353,168	10,567,658	3,402,567	3,200,283	6,602,850
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,170,042	0	0	1,170,042	1,170,042	0	0	0	0	0	0	0
7		Utility 7	33,758,674	0	0	24,371,400	24,371,400	0	0	6,561,673	6,561,673	0	2,825,601	2,825,601
8		Utility 8	384,942	0	0	0	0	0	0	269,005	269,005	0	115,937	115,937
		TOTAL ACCOUNT	35,313,658	0	0	25,541,442	25,541,442	0	0	6,830,678	6,830,678	0	2,941,538	2,941,538
	392XXX	Transportation Equipment												
99		Utility 0	12,330,218	5,368,457	2,229,894	4,731,867	12,330,218	0	0	0	0	0	0	0
99		Utility 1	4,654,658	0	0	0	0	2,871,528	984,445	798,685	4,654,658	0	0	0
99		Utility 2	2,009,933	0	0	0	0	0	0	0	0	2,009,933	0	2,009,933
7		Utility 7	360,620	0	0	260,342	260,342	0	0	70,094	70,094	0	30,184	30,184
9		Utility 9 - Wa	1,067,139	842,453	0	0	842,453	224,686	0	0	224,686	0	0	0
9		Utility 9 - Idaho	630,948	0	498,102	0	498,102	0	132,846	0	132,846	0	0	0
9		Utility 9 - Allocated	858,473	0	0	677,722	677,722	0	0	180,751	180,751	0	0	0
		TOTAL ACCOUNT	21,911,989	6,210,910	2,727,996	5,669,931	14,608,837	3,096,214	1,117,291	1,049,530	5,263,035	2,009,933	30,184	2,040,117

COMMON GENERAL PLANT For Twelve Months Ended July 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
	393000	Stores Equipment												
99		Utility 0	367,509	10,739	14,745	342,025	367,509	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	144,387	113,986	0	0	113,986	30,401	0	0	30,401	0	0	0
9		Utility 9 - Idaho	212,676	0	167,897	0	167,897	0	44,779	0	44,779	0	0	0
9		Utility 9 - Allocated	897,891	0	0	708,840	708,840	0	0	189,051	189,051	0	0	0
		TOTAL ACCOUNT	1,763,961	124,725	182,642	1,050,865	1,358,232	114,672	44,779	189,051	348,502	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,450,650	1,285,848	432,387	1,732,415	3,450,650	0	0	0	0	0	0	0
99		Utility 1	1,868,965	0	0	0	0	989,338	454,299	425,328	1,868,965	0	0	0
99		Utility 2	961,984	0	0	0	0	0	0	0	0	961,984	0	961,984
7		Utility 7	3,099,858	0	0	2,237,880	2,237,880	0	0	602,519	602,519	0	259,458	259,458
8		Utility 8	1,000,753	0	0	0	0	0	0	699,346	699,346	0	301,407	301,407
9		Utility 9 - Wa	43,802	34,579	0	0	34,579	9,223	0	0	9,223	0	0	0
9		Utility 9 - Idaho	9,516	0	7,512	0	7,512	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	307,004	0	0	242,364	242,364	0	0	64,640	64,640	0	0	0
		TOTAL ACCOUNT	10,742,532	1,320,427	439,899	4,212,659	5,972,985	998,561	456,303	1,791,833	3,246,697	961,984	560,865	1,522,849
	395000	Laboratory Equipment												
99		Utility 0	1,460,208	214,701	143,226	1,102,281	1,460,208	0	0	0	0	0	0	0
99		Utility 1	317,362	0	0	0	0	103,278	33,682	180,402	317,362	0	0	0
99		Utility 2	273,015	0	0	0	0	0	0	0	0	273,015	0	273,015
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	19,419	15,330	0	0	15,330	4,089	0	0	4,089	0	0	0
9		Utility 9 - Idaho	6,199	0	4,894	0	4,894	0	1,305	0	1,305	0	0	0
9		Utility 9 - Allocated	287,922	0	0	227,300	227,300	0	0	60,622	60,622	0	0	0
		TOTAL ACCOUNT	2,728,308	230,031	148,120	1,586,345	1,964,496	107,367	34,987	316,108	458,462	273,015	32,335	305,350
	396XXX	Power Operated Equipment												
99		Utility 0	25,933,515	12,466,239	6,651,179	6,816,097	25,933,515	0	0	0	0	0	0	0
99		Utility 1	3,687,062	0	0	0	0	2,580,476	761,378	345,208	3,687,062	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	513,106	0	405,072	0	405,072	0	108,034	0	108,034	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	32,055,259	13,030,782	7,056,251	7,696,529	27,783,562	2,731,042	869,412	581,036	4,181,490	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended July 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	39,071,845	5,567,662	2,157,219	31,346,964	39,071,845	0	0	0	0	0	0	0
99		Utility 1	680,883	0	0	0	0	395,671	285,212	0	680,883	0	0	0
99		Utility 2	522,512	0	0	0	0	0	0	0	0	522,512	0	522,512
7		Utility 7	8,195,823	0	0	5,916,810	5,916,810	0	0	1,593,022	1,593,022	0	685,990	685,990
8		Utility 8	926,365	0	0	0	0	0	0	647,362	647,362	0	279,003	279,003
9		Utility 9 - Wa	459,243	362,549	0	0	362,549	96,694	0	0	96,694	0	0	0
9		Utility 9 - Idaho	4,062,034	0	3,206,773	0	3,206,773	0	855,261	0	855,261	0	0	0
9		Utility 9 - Allocated	7,327,601	0	0	5,784,775	5,784,775	0	0	1,542,826	1,542,826	0	0	0
		TOTAL ACCOUNT	61,246,306	5,930,211	5,363,992	43,048,549	54,342,752	492,365	1,140,473	3,783,210	5,416,048	522,512	964,993	1,487,505
	398000	Miscellaneous Equipment												
99		Utility 0	7,889	0	2,299	5,590	7,889	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	485,512	0	0	350,506	350,506	0	0	94,369	94,369	0	40,637	40,637
9		Utility 9 - Wa	2,264	1,787	0	0	1,787	477	0	0	477	0	0	0
9		Utility 9 - Idaho	3,013	0	2,379	0	2,379	0	634	0	634	0	0	0
9		Utility 9 - Allocated	7,643	0	0	6,034	6,034	0	0	1,609	1,609	0	0	0
		TOTAL ACCOUNT	506,321	1,787	4,678	362,130	368,595	477	634	95,978	97,089	0	40,637	40,637
		TOTAL GENERAL PLANT	228,302,156	29,015,773	21,192,224	124,368,747	174,576,744	9,401,387	4,686,010	23,764,998	37,852,395	7,746,218	8,126,796	15,873,014

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 July 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	39,667,177	39,667,177	0	0
99	108X06	Utility 1 - Allocated	630,115	0	630,115	0
99	108X06	Utility 1 - Washington	2,506,077	0	2,506,077	0
99	108X06	Utility 1 - Idaho	852,345	0	852,345	0
99	108X06	Utility 2	2,288,851	0	0	2,288,851
7	108X06	Utility 7	12,403,859	8,954,718	2,410,938	1,038,203
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-347,529	-250,892	-67,549	-29,088
8	108X06	Utility 8	871,751	0	609,197	262,554
9	108X06	Utility 9	15,150,691	11,960,713	3,189,978	0
Total			74,023,337	60,331,716	10,131,101	3,560,520

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,791,538	5,791,538	0	0
99	108X07	Utility 1 - Allocated	191,481	0	191,481	0
99	108X07	Utility 1 - Washington	404,312	0	404,312	0
99	108X07	Utility 1 - Idaho	175,822	0	175,822	0
99	108X07	Utility 2	975,813	0	0	975,813
7	108X07	Utility 7	31,062	22,425	6,038	2,600
9	108X07	Utility 9	711,580	561,757	149,823	0
Total			8,281,608	6,375,720	927,476	978,413

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 July 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	1,023,336,674	0	1,023,336,674	625,382,175	0	625,382,175	397,954,499	0	397,954,499	
E-PLT	360200	Less Land and Land Rights	4,278,546	0	4,278,546	3,314,517	0	3,314,517	964,029	0	964,029	
		Depreciable Distribution Plant	1,019,058,128	0	1,019,058,128	622,067,658	0	622,067,658	396,990,470	0	396,990,470	
		Percentage		0.000%	100.000%	61.043%			38.957%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	309,274,329	188,790,329		188,790,329	120,484,000		120,484,000	
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-88,898	-54,266		-54,266	-34,632		-34,632	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	309,274,329	0	309,274,329	188,790,329	0	188,790,329	120,484,000	0	120,484,000	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,898	0	-88,898	-54,266	0	-54,266	-34,632	0	-34,632	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	50,207,997	124,368,747	174,576,744	29,015,773	80,697,906	109,713,679	21,192,224	43,670,841	64,863,065	
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,901,034	3,719,711	371,603	1,882,365	2,253,968	447,074	1,018,669	1,465,743	
E-PLT	392XXX	Less: General Transportation Plant	8,938,906	5,669,931	14,608,837	6,210,910	3,678,991	9,889,901	2,727,996	1,990,940	4,718,936	
		Depreciable Non Transport General Plant	40,450,414	115,797,782	156,248,196	22,433,260	75,136,550	97,569,810	18,017,154	40,661,232	58,678,386	
		Percentage		74.112%	100.000%	14.357%			11.531%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		44,713,042	60,331,716	8,661,824			6,956,850			
	403X60	Common Depreciation Expense (C-DEP)		4,062,598	5,481,701	787,008			632,095			
	403X60	Washington Depreciation Expense (C-DEP)			84,154	84,154			0			
	403X60	Idaho Depreciation Expense (C-DEP)			325,539	0			325,539			
	403X60	Depreciation Expense		1,970,682	2,614,503	453,947			189,873			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,618,674	44,713,042	60,331,716	8,661,824	29,012,504	37,674,328	6,956,850	15,700,538	22,657,388	
4	403X60	Depreciation Expense (C-DEP)	1,419,103	4,062,598	5,481,701	787,008	2,636,057	3,423,065	632,095	1,426,541	2,058,636	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	409,693	0	409,693	84,154	0	84,154	325,539	0	325,539	
4	403X60	Depreciation Expense	643,820	1,970,682	2,614,502	453,947	1,278,697	1,732,644	189,873	691,985	881,858	
		Total Depreciation Expense	2,472,616	6,033,280	8,505,896	1,325,109	3,914,754	5,239,863	1,147,507	2,118,526	3,266,033	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	8,938,906	5,669,931	14,608,837	6,210,910	3,678,991	9,889,901	2,727,996	1,990,940	4,718,936	
		Percentage		38.811%	100.000%	42.515%			18.674%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,474,481	6,375,720	2,710,637			1,190,602			
	403X70	Depreciation Expense (C-DEP)		5,139	13,242	5,630			2,473			
	403X70	Depreciation Expense		47,913	111,413	38,119			25,381			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,901,239	2,474,481	6,375,720	2,710,637	1,605,592	4,316,229	1,190,602	868,889	2,059,491	
4	403X70	Depreciation Expense (C-DEP)	8,103	5,139	13,242	5,630	3,334	8,964	2,473	1,805	4,278	
4	403X70	Depreciation Expense	63,500	47,913	111,413	38,119	31,089	69,208	25,381	16,824	42,205	
		Total Depreciation Expense	71,603	53,052	124,655	43,749	34,423	78,172	27,854	18,629	46,483	
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 July 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON *****

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	583,201	0	0	0	0	414,751	168,450	0	583,201	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	777,259	0	0	153,199	153,199	414,751	168,450	40,859	624,060	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	753,034	0	0	753,034	753,034	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	23,504,461	0	0	16,968,576	16,968,576	0	0	4,568,562	4,568,562	0	1,967,323	1,967,323
8		Utility 8	326,665	0	0	0	0	0	0	228,280	228,280	0	98,385	98,385
		TOTAL ACCOUNT	24,630,600	0	0	17,721,610	17,721,610	0	0	4,796,842	4,796,842	46,440	2,065,708	2,112,148
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	801,516	0	0	801,516	801,516	0	0	0	0	0	0	0
99		Utility 1	14,200	0	0	0	0	0	0	14,200	14,200	0	0	0
99		Utility 2	682	0	0	0	0	0	0	0	0	682	0	682
7		Utility 7	9,185,998	0	0	6,631,648	6,631,648	0	0	1,785,482	1,785,482	0	768,868	768,868
8		Utility 8	590,623	0	0	0	0	0	0	412,739	412,739	0	177,884	177,884
		TOTAL ACCOUNT	10,593,019	0	0	7,433,164	7,433,164	0	0	2,212,421	2,212,421	682	946,752	947,434
		TOTAL	36,000,878	0	0	25,307,973	25,307,973	414,751	168,450	7,050,122	7,633,323	47,122	3,012,460	3,059,582

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended July 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
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	867,058	867,058	0	0
99		Utility 1	6,443	0	6,443	0
99		Utility 2 - Oregon	24,419	0	0	24,419
7		Utility 7	16,440,983	11,869,239	3,195,634	1,376,110
8		Utility 8	534,391	0	373,443	160,948
9		Utility 9	19,810	15,639	4,171	0
		Total	17,893,104	12,751,936	3,579,691	1,561,477
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	37,446	0	0	37,446
7		Utility 7	103,110	74,438	20,041	8,630
9		Utility 9	12,869	10,159	2,710	0
		Total	153,425	84,597	22,751	46,076

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-CAM-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Plant in Service									
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	17,721,610	17,721,610	0	11,498,844	11,498,844	0	6,222,766	6,222,766
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,433,164	7,433,164	0	4,823,083	4,823,083	0	2,610,081	2,610,081
		Total Intangible Plant - Software	0	25,307,973	25,307,973	0	16,421,332	16,421,332	0	8,886,641	8,886,641
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		12,751,936	12,751,936	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,485,243	4,485,243	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	12,751,936	12,751,936	0	8,274,221	8,274,221	0	4,477,715	4,477,715
4	404	Amortization Expense (404X30, X31, X32)	0	4,485,243	4,485,243	0	2,910,295	2,910,295	0	1,574,948	1,574,948
		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 July 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	-13,469,918	-9,724,338	-2,618,148	-1,127,432
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,668,675	-1,317,335	-351,340	0
Total			<u>-15,138,593</u>	<u>-11,041,673</u>	<u>-2,969,488</u>	<u>-1,127,432</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%