

ELECTRIC RATE OF RETURN For Twelve Months Ended February 28, 2011 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	138,423,943	83,577,110	54,846,833
E-ALL		Colstrip 3 AFUDC Reallocation	0	191,040	-191,040
		Adjusted Net Operating Income	138,423,943	83,768,150	54,655,793
E-APL		Electric Net Rate Base	1,667,815,395	1,067,330,535	600,484,860
		RATE OF RETURN	8.300%	7.848%	9.102%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis		Report ID: E-ALL-12A		System	Washington	Idaho
Basis	Ref	Description				
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	2/28/2011	357,023 100.000%	234,392 65.652%	122,631 34.348%
3	E-OPS	Direct Distribution Operating Expense Percent		21,777,892 100.000%	14,694,144 67.473%	7,083,748 32.527%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O&M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
4		Total Percentages Percent		400.000% 100.000%	265.560% 66.390%	134.440% 33.610%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	1/1/2011	Total	Electric	Gas North
		Direct O&M Accts 500 - 894		57,557,639	50,620,200	3,943,320
		Direct O&M Accts 901 - 935		57,769,575	39,717,113	14,983,974
		Direct O&M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147
		Adjustments		0		
		Total		116,603,626	91,124,578	19,416,441
		Percentage		100.000%	78.149%	16.652%
		Direct Labor Accts 500 - 894		51,313,884	40,856,300	7,149,723
		Direct Labor Accts 901 - 935		5,118,749	3,938,893	229,885
		Direct Labor Accts 901 - 905 Utility 9 Only		5,235,309	3,229,034	2,006,275
		Total		61,667,942	48,024,227	9,385,883
		Percentage		100.000%	77.876%	15.220%
		Number of Customers at 12/31/10		678,123	358,982	223,040
		Percentage		100.000%	52.937%	32.891%
		Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902
		Percentage		100.000%	80.570%	13.145%
		Total Percentages		400.000%	289.532%	77.908%
7		Average (CD AA)		100.000%	72.383%	19.477%
Input		Gas North/Oregon 4-Factor	1/1/2011	Total	Electric	Gas North
		Direct O&M Accts 500 - 894		6,937,439	0	3,943,320
		Direct O&M Accts 901 - 935		18,052,462	0	14,983,974
		Direct O&M Accts 901 - 905 (Utility 9 only)		489,147	0	489,147
		Total		25,479,048	0	19,416,441
		Percentage		100.000%	0.000%	76.206%
		Direct Labor Accts 500 - 894		10,457,584	0	7,149,723
		Direct Labor Accts 901 - 935		1,179,856	0	229,885
		Direct Labor Accts 901 - 905 (Utility 9 only)		2,006,275	0	2,006,275
		Total		13,643,715	0	9,385,883
		Percentage		100.000%	0.000%	68.793%
		Number of Customers at 12/31/10		319,141	0	223,040
		Percentage		100.000%	0.000%	69.888%
		Net Direct Plant		464,005,775	0	312,801,546
		Percentage		100.000%	0.000%	67.413%
		Total Percentages		400.000%	0.000%	282.300%
8		Average (GD AA)		100.000%	0.000%	70.575%



ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2011 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
Input Balance Date	12/31/2010		
Input Production	272,847,993	164,954,917	476,655,956
Input Transmission	247,019,955	175,278,666	64,252,161
Input Distribution	667,469,925	414,382,796	215,190
Input General	9,989,519	11,674,817	
Input TOTAL	1,197,327,392	766,291,196	541,123,307

SPECIAL MANUAL ADJUSTMENTS:  
 Adjustments to NOI (Report E-ROR):  
 Colstrip 3 AFUDC Reallocation

	12/31/10	System	Washington	Idaho
ANNUALLY		0	191,040	-191,040
Colstrip 3 AFUDC Reallocation	12A	0	-1,461,586	1,461,586
(Plant less Accumulated Depreciation)	12E	0	-1,366,066	1,366,066
	1A	0	-1,374,026	1,374,026

ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 2011 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	304,488,206	0	304,488,206	201,113,540	0	201,113,540	103,374,666	0	103,374,666
99	442000	Commercial - Firm & Int.	267,704,053	0	267,704,053	183,968,997	0	183,968,997	83,735,056	0	83,735,056
1	442300	Industrial	115,957,580	0	115,957,580	50,942,406	0	50,942,406	65,015,174	0	65,015,174
99	444000	Public Street & Highway Lighting	6,713,943	0	6,713,943	4,433,936	0	4,433,936	2,280,007	0	2,280,007
99	499XXX	Unbilled Revenue	5,243,361	0	5,243,361	3,786,012	0	3,786,012	1,457,349	0	1,457,349
99	448000	Interdepartmental Revenue	1,002,018	0	1,002,018	786,428	0	786,428	215,590	0	215,590
TOTAL SALES TO ULTIMATE CUSTOMERS			701,109,161	0	701,109,161	445,031,319	0	445,031,319	256,077,842	0	256,077,842
1	447XXX	Sales for Resale	0	234,276,410	234,276,410	0	152,654,509	152,654,509	0	81,621,901	81,621,901
TOTAL SALES OF ELECTRICITY			701,109,161	234,276,410	935,385,571	445,031,319	152,654,509	597,685,828	256,077,842	81,621,901	337,699,743
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	552,995	0	552,995	340,846	0	340,846	212,149	0	212,149
1	453000	Sales of Water & Water Power	0	271,778	271,778	0	177,091	177,091	0	94,687	94,687
1	454000	Rent from Electric Property	2,753,706	60,724	2,814,430	1,876,277	39,568	1,915,845	877,429	21,156	898,585
1	456XXX	Other Electric Revenues	153,633	143,037,937	143,191,570	107,496	93,203,520	93,311,016	46,137	49,834,417	49,880,554
TOTAL OTHER OPERATING REVENUE			3,460,334	143,370,439	146,830,773	2,324,619	93,420,179	95,744,798	1,135,715	49,950,260	51,085,975
TOTAL ELECTRIC REVENUE			704,569,495	377,646,849	1,082,216,344	447,355,938	246,074,688	693,430,626	257,213,557	131,572,161	388,785,718
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	574,004	574,004	0	374,021	374,021	0	199,983	199,983
1	501000	Fuel	0	27,747,772	27,747,772	0	18,080,448	18,080,448	0	9,667,324	9,667,324
1	502000	Steam Expense	0	4,263,775	4,263,775	0	2,778,276	2,778,276	0	1,485,499	1,485,499
1	505000	Electric Expense	0	880,462	880,462	0	573,709	573,709	0	306,753	306,753
1	506000	Miscellaneous Steam Power Generation Expense	35,133	2,520,805	2,555,938	-313,598	1,642,557	1,328,959	348,731	878,248	1,226,979
1	507000	Rent	0	21,608	21,608	0	14,080	14,080	0	7,528	7,528
MAINTENANCE											
1	510000	Supervision & Engineering	0	578,943	578,943	0	377,239	377,239	0	201,704	201,704
1	511000	Structures	0	674,861	674,861	0	439,739	439,739	0	235,122	235,122
1	512000	Boiler Plant	0	4,564,366	4,564,366	0	2,974,141	2,974,141	0	1,590,225	1,590,225
1	513000	Electric Plant	0	672,737	672,737	0	438,355	438,355	0	234,382	234,382
1	514000	Miscellaneous Steam Plant	0	887,705	887,705	0	578,429	578,429	0	309,276	309,276
TOTAL STEAM POWER GENERATION EXP			35,133	43,387,038	43,422,171	-313,598	28,270,994	27,957,396	348,731	15,116,044	15,464,775

ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 2011 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	2,345,107	2,345,107	0	1,528,072	1,528,072	0	817,035	817,035
1	536000	Water for Power	0	937,217	937,217	0	610,691	610,691	0	326,526	326,526
1	537000	Hydraulic Expense	4,234,470	2,034,970	6,269,440	2,710,427	1,325,986	4,036,413	1,524,043	708,984	2,233,027
1	538000	Electric Expense	0	5,691,299	5,691,299	0	3,708,450	3,708,450	0	1,982,849	1,982,849
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	752,947	752,947	0	490,620	490,620	0	262,327	262,327
1	540000	Rent	0	1,127,610	1,127,610	0	734,751	734,751	0	392,859	392,859
1	540100	MT Trust Funds Land Settlement Rents	5,325,952	0	5,325,952	3,458,670	0	3,458,670	1,867,282	0	1,867,282
MAINTENANCE											
1	541000	Supervision & Engineering	0	418,403	418,403	0	272,631	272,631	0	145,772	145,772
1	542000	Structures	0	481,526	481,526	0	313,762	313,762	0	167,764	167,764
1	543000	Reservoirs, Dams, & Waterways	0	1,273,711	1,273,711	0	829,950	829,950	0	443,761	443,761
1	544000	Electric Plant	0	1,792,670	1,792,670	0	1,168,104	1,168,104	0	624,566	624,566
1	545000	Miscellaneous Hydraulic Plant	0	236,459	236,459	0	154,077	154,077	0	82,382	82,382
TOTAL HYDRO POWER GENERATION EXP			9,560,422	17,091,919	26,652,341	6,169,097	11,137,094	17,306,191	3,391,325	5,954,825	9,346,150
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	858,898	858,898	0	559,658	559,658	0	299,240	299,240
1	547000	Fuel	0	99,276,868	99,276,868	0	64,688,807	64,688,807	0	34,588,061	34,588,061
1	548000	Generation Expense	0	2,101,695	2,101,695	0	1,369,464	1,369,464	0	732,231	732,231
1	549000	Miscellaneous Other Power Generation Expense	0	547,721	547,721	0	356,895	356,895	0	190,826	190,826
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
MAINTENANCE											
1	551000	Supervision & Engineering	0	823,315	823,315	0	536,472	536,472	0	286,843	286,843
1	552000	Structures	0	21,034	21,034	0	13,706	13,706	0	7,328	7,328
1	553000	Generating & Electric Equipment	0	1,798,216	1,798,216	0	1,171,718	1,171,718	0	626,498	626,498
1	554000	Miscellaneous Other Power Generation Plant	0	115,834	115,834	0	75,477	75,477	0	40,357	40,357
TOTAL OTHER POWER GENERATION EXP			0	105,577,014	105,577,014	0	68,793,982	68,793,982	0	36,783,032	36,783,032
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,724,193	253,211,417	271,935,610	0	164,992,559	164,992,559	18,724,193	88,218,858	106,943,051
1	556000	System Control & Load Dispatching	0	576,217	576,217	0	375,463	375,463	0	200,754	200,754
E-557	557XXX	Other Expense	5,059,862	144,792,753	149,852,615	-2,969,541	94,346,959	91,377,418	8,029,403	50,445,794	58,475,197
TOTAL OTHER POWER SUPPLY EXPENSE			23,784,055	398,580,387	422,364,442	-2,969,541	259,714,981	256,745,440	26,753,596	138,865,406	165,619,002
TOTAL POWER PRODUCTION O&M EXP			33,379,610	564,636,358	598,015,968	2,885,958	367,917,051	370,803,009	30,493,652	196,719,307	227,212,959

ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 2011 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	1,961,006	2,190,025	158,213	1,277,792	1,436,005	70,806	683,214	754,020
1	561000	Load Dispatching	0	2,190,427	2,190,427	0	1,427,282	1,427,282	0	763,145	763,145
1	562000	Station Expense	0	290,333	290,333	0	189,181	189,181	0	101,152	101,152
1	563000	Overhead Line Expense	0	464,020	464,020	0	302,355	302,355	0	161,665	161,665
1	565000	Transmission of Electricity by Others	0	17,585,089	17,585,089	0	11,458,444	11,458,444	0	6,126,645	6,126,645
1	566000	Miscellaneous Transmission Expense	0	1,697,213	1,697,213	0	1,105,904	1,105,904	0	591,309	591,309
1	567000	Rent	0	111,821	111,821	0	72,863	72,863	0	38,958	38,958
MAINTENANCE											
1	568000	Supervision & Engineering	516	691,832	692,348	0	450,798	450,798	516	241,034	241,550
1	569000	Structures	5,925	318,112	324,037	0	207,282	207,282	5,925	110,830	116,755
1	570000	Station Equipment	0	1,197,894	1,197,894	0	780,548	780,548	0	417,346	417,346
1	571000	Overhead Lines	31,703	1,866,632	1,898,335	1,827	1,216,297	1,218,124	29,876	650,335	680,211
1	572000	Underground Lines	0	10,935	10,935	0	7,125	7,125	0	3,810	3,810
1	573000	Service Miscellaneous	3,627	15,008	18,635	230	9,779	10,009	3,397	5,229	8,626
TOTAL TRANSMISSION OPERATING EXP			270,790	28,400,322	28,671,112	160,270	18,505,650	18,665,920	110,520	9,894,672	10,005,192
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	28,021,166	28,021,166	0	18,258,592	18,258,592	0	9,762,574	9,762,574
1	403X40	Depreciation Expense--Transmission Plant	0	9,836,557	9,836,557	0	6,409,501	6,409,501	0	3,427,056	3,427,056
1	404X20	Amortization of Hydro Licensing Costs	20,007	913,375	933,382	20,007	595,155	615,162	0	318,220	318,220
1	404X30	Amortization of Limited-Term Plant	2,785	102,857	105,642	2,785	67,022	69,807	0	35,835	35,835
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
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
99	407312	Lancaster Generation	340,000	0	340,000	340,000	0	340,000	0	0	0
99	407322	Reg Debit Spokane River Relicense	32,624	0	32,624	29,514	0	29,514	3,110	0	3,110
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	4,472	200,000	204,472	4,472	130,320	134,792	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	863,388	863,388	0	562,584	562,584	0	300,804	300,804
99	407382	Reg Debit Amt CDA Settlement	81,594	0	81,594	64,510	0	64,510	17,084	0	17,084
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-5,845,276	0	-5,845,276	0	0	0	-5,845,276	0	-5,845,276
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	407395	Optional Renewable Power Revenue Offset	155,978	0	155,978	116,671	0	116,671	39,307	0	39,307
99	407400	Amortization of CCX Credits	-271,148	0	-271,148	0	0	0	-271,148	0	-271,148
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	407420	Amortization of CS2 Levelized Return	81,960	0	81,960	0	0	0	81,960	0	81,960
99	407450/499	Amortization of BPA Residential Exchange Credit	-8,413,428	0	-8,413,428	-5,700,319	0	-5,700,319	-2,713,109	0	-2,713,109
E-OTX		Taxes Other Than FIT--Prod & Trans	0	15,466,858	15,466,858	0	10,078,204	10,078,204	0	5,388,654	5,388,654
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-11,161,440	55,404,201	44,242,761	-2,622,046	36,101,378	33,479,332	-8,539,394	19,302,823	10,763,429
TOTAL PRODUCTION & TRANS EXPENSE			22,488,960	648,440,881	670,929,841	424,182	422,524,079	422,948,261	22,064,778	225,916,802	247,981,580



ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 2011 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	297,668	1,247,526	1,545,194	133,942	841,743	975,685	163,726	405,783	569,509
3	582000	Station Expense	621,125	31,993	653,118	383,645	21,587	405,232	237,480	10,406	247,886
3	583000	Overhead Line Expense	924,835	554,414	1,479,249	645,342	374,080	1,019,422	279,493	180,334	459,827
3	584000	Underground Line Expense	507,827	0	507,827	290,873	0	290,873	216,954	0	216,954
3	585000	Street Light & Signal System Operation Expense	220,418	0	220,418	44,618	0	44,618	175,800	0	175,800
3	586000	Meter Expense	1,710,246	0	1,710,246	1,480,304	0	1,480,304	229,942	0	229,942
3	587000	Customer Installations Expense	778,424	25,647	804,071	394,944	17,305	412,249	383,480	8,342	391,822
3	588000	Miscellaneous Distribution Expense	3,949,740	2,466,957	6,416,697	2,911,118	1,664,530	4,575,648	1,038,622	802,427	1,841,049
3	589000	Rent	14,190	251,117	265,307	13,729	169,436	183,165	461	81,681	82,142
MAINTENANCE:											
3	590000	Supervision & Engineering	378,014	808,272	1,186,286	231,337	545,365	776,702	146,677	262,907	409,584
3	591000	Structures	436,037	0	436,037	289,725	0	289,725	146,312	0	146,312
3	592000	Station Equipment	756,070	105,528	861,598	603,869	71,203	675,072	152,201	34,325	186,526
3	593000	Overhead Lines	8,295,117	2,219	8,297,336	5,308,021	1,497	5,309,518	2,987,096	722	2,987,818
3	594000	Underground Lines	857,211	0	857,211	571,386	0	571,386	285,825	0	285,825
3	595000	Line Transformers	946,222	285,459	1,231,681	566,586	192,608	759,194	379,636	92,851	472,487
3	596000	Street Light & Signal System Maintenance Exp	646,037	0	646,037	436,722	0	436,722	209,315	0	209,315
3	597000	Meters	137,132	0	137,132	114,986	0	114,986	22,146	0	22,146
3	598000	Miscellaneous Distribution Expense	301,579	61,780	363,359	272,997	41,685	314,682	28,582	20,095	48,677
TOTAL DISTRIBUTION OPERATING EXP			21,777,892	5,840,912	27,618,804	14,694,144	3,941,039	18,635,183	7,083,748	1,899,873	8,983,621
99	403X50	Depreciation Expense--Distribution Plant	28,630,129	5,150	28,635,279	18,262,345	3,475	18,265,820	10,367,784	1,675	10,369,459
E-OTX		Taxes Other Than FIT--Distribution	40,864,518	0	40,864,518	35,248,018	0	35,248,018	5,616,500	0	5,616,500
TOTAL DISTRIBUTION EXPENSES			91,272,539	5,846,062	97,118,601	68,204,507	3,944,514	72,149,021	23,068,032	1,901,548	24,969,580
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	595,418	595,418	0	390,904	390,904	0	204,514	204,514
2	902000	Meter Reading Expenses	2,657,851	109,641	2,767,492	2,244,115	71,982	2,316,097	413,736	37,659	451,395
E-903	903XXX	Customer Records & Collection Expenses	1,666,989	6,030,078	7,697,067	1,128,477	3,953,566	5,082,043	538,512	2,076,512	2,615,024
2	904000	Uncollectible Accounts	0	1,577,789	1,577,789	0	1,035,850	1,035,850	0	541,939	541,939
2	905000	Misc Customer Accounts	0	124,587	124,587	0	81,794	81,794	0	42,793	42,793
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,324,840	8,437,513	12,762,353	3,372,592	5,534,096	8,906,688	952,248	2,903,417	3,855,665
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,934,693	446,056	28,380,749	20,313,695	292,845	20,606,540	7,620,998	153,211	7,774,209
2	909000	Advertising	25,929	835,171	861,100	20,455	548,306	568,761	5,474	286,865	292,339
2	910000	Misc Customer Service & Info Exp	0	161,693	161,693	0	106,155	106,155	0	55,538	55,538
TOTAL CUSTOMER SERVICE & INFO EXP			27,960,622	1,442,920	29,403,542	20,334,150	947,306	21,281,456	7,626,472	495,614	8,122,086

ELECTRIC OPERATING STATEMENT For Twelve Months Ended February 28, 2011 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	6,992	6,992	0	4,590	4,590	0	2,402	2,402
2	913000	Advertising	0	440	440	0	289	289	0	151	151
2	916000	Miscellaneous Sales Expenses	136,816	25,949	162,765	132,120	17,036	149,156	4,696	8,913	13,609
TOTAL SALES EXPENSES			136,816	33,381	170,197	132,120	21,915	154,035	4,696	11,466	16,162
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	226,088	25,975,150	26,201,238	158,060	17,244,902	17,402,962	68,028	8,730,248	8,798,276
4	921000	Office Supplies & Expenses	1,678	4,123,188	4,124,866	1,678	2,737,385	2,739,063	0	1,385,803	1,385,803
4	922000	Admin Exp Transferred--Credit	857	-50,441	-49,584	0	-33,488	-33,488	857	-16,953	-16,096
4	923000	Outside Services Employed	47,043	15,104,882	15,151,925	47,043	10,028,131	10,075,174	0	5,076,751	5,076,751
4	924000	Property Insurance Premium	0	1,288,947	1,288,947	0	855,732	855,732	0	433,215	433,215
4	925XXX	Injuries and Damages	0	5,429,136	5,429,136	0	3,604,403	3,604,403	0	1,824,733	1,824,733
4	926XXX	Employee Pensions and Benefits	339,540	800,027	1,139,567	250,758	531,138	781,896	88,782	268,889	357,671
4	927000	Franchise Requirements	5,927	0	5,927	0	0	0	5,927	0	5,927
1	928000	Regulatory Commission Expenses	1,892,189	3,663,760	5,555,949	1,169,683	2,387,306	3,556,989	722,506	1,276,454	1,998,960
4	930000	Miscellaneous General Expenses	238,593	3,182,100	3,420,693	194,163	2,112,596	2,306,759	44,430	1,069,504	1,113,934
4	931000	Rents	66,574	906,265	972,839	53,963	601,669	655,632	12,611	304,596	317,207
4	935000	Maintenance of General Plant	688,814	7,113,370	7,802,184	215,032	4,722,566	4,937,598	473,782	2,390,804	2,864,586
TOTAL ADMIN & GEN OPERATING EXP			3,507,303	67,536,384	71,043,687	2,090,380	44,792,340	46,882,720	1,416,923	22,744,044	24,160,967
E-ADP		Depreciation Expense--General Plant	2,826,751	7,234,395	10,061,146	1,529,567	4,802,915	6,332,482	1,297,184	2,431,480	3,728,664
4	404X31	Amortization - Mainframe Software (C-AMT)	9,466	4,171,184	4,180,650	9,466	2,769,249	2,778,715	0	1,401,935	1,401,935
4	404X32	Amortization - PC Software (C-AMT)	0	545,943	545,943	0	362,452	362,452	0	183,491	183,491
4	404X50	Amortization of Leasehold Imp (C-AMT)	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
TOTAL ADMIN & GENERAL EXPENSES			6,343,520	79,495,364	85,838,884	3,629,413	52,731,907	56,361,320	2,714,107	26,763,457	29,477,564
TOTAL EXPENSES BEFORE FIT			152,527,297	743,696,121	896,223,418	96,096,964	485,703,817	581,800,781	56,430,333	257,992,304	314,422,637
NET OPERATING INCOME BEFORE FIT					185,992,926			111,629,845			74,363,081
E-FIT		FEDERAL INCOME TAX--Normal Accrual			26,976,931			14,182,731			12,794,200
E-FIT		DEFERRED FEDERAL INCOME TAX			20,727,327			13,958,149			6,769,178
E-FIT		AMORTIZED ITC - NOXON			-135,275			-88,145			-47,130
ELECTRIC NET OPERATING INCOME					138,423,943			83,577,110			54,846,833

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.652%	34.348%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.473%	32.527%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-555-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	147,312,638	147,312,638	0	95,988,915	95,988,915	0	51,323,723	51,323,723
1	555312	Purchased Power -Lancaster	0	18,097,232	18,097,232	0	11,792,156	11,792,156	0	6,305,076	6,305,076
1	555313	Energy Deviationsr -Lancaster	0	912,649	912,649	0	594,682	594,682	0	317,967	317,967
99	555380	Clearwater Purchases - Idaho	18,724,193	0	18,724,193	0	0	0	18,724,193	0	18,724,193
1	555550	Non-Monetary Exchange Power	0	144,201	144,201	0	93,961	93,961	0	50,240	50,240
1	555700	Bookout Purchases	0	86,089,932	86,089,932	0	56,096,200	56,096,200	0	29,993,732	29,993,732
1	555710	Intercompany Purchased Power	0	654,765	654,765	0	426,645	426,645	0	228,120	228,120
TOTAL ACCOUNT 555			18,724,193	253,211,417	271,935,610	0	164,992,559	164,992,559	18,724,193	88,218,858	106,943,051

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended February 28, 2011 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	5,310,193	5,310,193	0	3,460,122	3,460,122	0	1,850,071	1,850,071
1	557010	Other Power Supply Expense - Financial	0	-2,243,910	-2,243,910	0	-1,462,132	-1,462,132	0	-781,778	-781,778
1	557150	Fuel - Economic Dispatch	0	89,301,195	89,301,195	0	58,188,659	58,188,659	0	31,112,536	31,112,536
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	227,405	227,405	0	121,590	121,590
99	557161	Unbilled Add-Ons	-397,604	0	-397,604	-760,481	0	-760,481	362,877	0	362,877
1	557170	Broker Fees - Power	0	447,680	447,680	0	291,708	291,708	0	155,972	155,972
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	1,226,791	0	1,226,791	1,226,791	0	1,226,791	0	0	0
99	557290	Washington ERM Amortization	326,377	0	326,377	326,377	0	326,377	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-4,259,726	0	-4,259,726	-4,259,726	0	-4,259,726	0	0	0
99	557380	Idaho PCA Deferred	-6,962,715	0	-6,962,715	0	0	0	-6,962,715	0	-6,962,715
99	557390	Idaho PCA Amortization	14,308,037	0	14,308,037	0	0	0	14,308,037	0	14,308,037
1	557395	Optional Renewable Power Expense Offset	0	-87,140	-87,140	0	-56,780	-56,780	0	-30,360	-30,360
1	557610	Other Expenses - Exposure	0	5,000	5,000	0	3,258	3,258	0	1,742	1,742
1	557700	Turbine Gas Bookout Expense	0	8,095,695	8,095,695	0	5,275,155	5,275,155	0	2,820,540	2,820,540
1	557711	Turbine Gas Bookout Offset	0	-3,191,170	-3,191,170	0	-2,079,366	-2,079,366	0	-1,111,804	-1,111,804
1	557730	Other Power Exp - Intracompany Thermal Gas	0	46,806,215	46,806,215	0	30,498,930	30,498,930	0	16,307,285	16,307,285
TOTAL ACCOUNT 557			5,059,862	144,792,753	149,852,615	-2,969,541	94,346,959	91,377,418	8,029,403	50,445,794	58,475,197

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended February 28, 2011 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	1,666,989	5,762,611	7,429,600	1,128,477	3,783,269	4,911,746	538,512	1,979,342	2,517,854
12	903920	A/R Sold - Program Fees	0	263,070	263,070	0	167,497	167,497	0	95,573	95,573
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,800	2,800	0	1,597	1,597
TOTAL ACCOUNT 903			1,666,989	6,030,078	7,697,067	1,128,477	3,953,566	5,082,043	538,512	2,076,512	2,615,024

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.652%	34.348%
E-ALL	12	Net Electric Plant	100.000%	63.670%	36.330%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended February 28, 2011 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	160,675	446,056	606,731	106,488	292,845	399,333	54,187	153,211	207,398
99	908600	Public Purpose Tariff Rider Expense Offset	27,119,068	0	27,119,068	19,744,527	0	19,744,527	7,374,541	0	7,374,541
99	908610	Limited Income Tax Refund Program	325,990	0	325,990	325,990	0	325,990	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	152,328	0	152,328	136,690	0	136,690	15,638	0	15,638
99	908990	DSM Amortization	176,632	0	176,632	0	0	0	176,632	0	176,632
TOTAL ACCOUNT 908			27,934,693	446,056	28,380,749	20,313,695	292,845	20,606,540	7,620,998	153,211	7,774,209

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.652%	34.348%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended February 28, 2011 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	1,082,216,344	693,430,626	388,785,718	
E-OPS	Operating & Maintenance Expense	767,685,663	485,329,011	282,356,652	
E-OPS	Book Depreciation & Amortization	72,206,379	51,145,548	21,060,831	
E-OTX	Taxes Other than FIT	56,331,376	45,326,222	11,005,154	
	Net Operating Income Before FIT	185,992,926	111,629,845	74,363,081	
E-INT	Less: Interest Expense	53,682,398	33,866,398	19,816,000	
E-SCM	Add: Schedule M Additions	99,897,985	60,486,805	39,411,180	
E-SCM	Less: Schedule M Deductions	147,817,586	92,962,374	54,855,212	
	Taxable Net Operating Income	84,390,927	45,287,878	39,103,049	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	29,536,824	15,850,757	13,686,067	
1	Production Tax Credit	(153,031)	(99,715)	(53,316)	
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)	
	Total Net Federal Income Tax	26,976,931	14,182,731	12,794,200	
E-DTE	Deferred FIT	20,727,327	13,958,149	6,769,178	
1	411400 Amortized Investment Tax Credit - Noxon	(135,275)	(88,145)	(47,130)	
	Total Net FIT/Deferred FIT	47,568,983	28,052,735	19,516,248	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%
		<b>EFFECTIVE TAX RATE</b>	<b>0.3595</b>	<b>0.3607</b>	<b>0.3578</b>

\* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended February 28, 2011 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	3,699,380	3,699,380	0	2,355,395	2,355,395	0	1,343,985	1,343,985
2	997002 Injuries and Damages	0	1,678,544	1,678,544	0	1,101,998	1,101,998	0	576,546	576,546
12	997003 Salvage	0	-584,255	-584,255	0	-371,995	-371,995	0	-212,260	-212,260
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	-104,845	-104,845	0	-69,607	-69,607	0	-35,238	-35,238
99	997007 Idaho PCA	7,534,929	0	7,534,929	0	0	0	7,534,929	0	7,534,929
99	997008 Idaho DSM Book Amortization	176,632	0	176,632	0	0	0	176,632	0	176,632
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-22,042	-22,042	0	-11,786	-11,786
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	345,563	345,563	0	229,419	229,419	0	116,144	116,144
12	997016 Redemption Expense Amortization	0	-7,463,768	-7,463,768	0	-4,752,181	-4,752,181	0	-2,711,587	-2,711,587
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	6,709,792	0	6,709,792	4,407,967	0	4,407,967	2,301,825	0	2,301,825
4	997018 DSM Tariff Rider		219	219	0	145	145	0	74	74
1	997019 CSS Temporary Service Fees	218,172	0	218,172	53,370	0	53,370	164,802	0	164,802
4	997020 FAS87 Current Pension Accrual	0	-2,603,367	-2,603,367	0	-1,728,375	-1,728,375	0	-874,992	-874,992
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	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	532,226	532,226	0	338,868	338,868	0	193,358	193,358
99	997033 BPA Residential Exchange	-1,498,843	0	-1,498,843	-1,013,099	0	-1,013,099	-485,744	0	-485,744
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997052 Noxon Spill	0	-237,550	-237,550	0	-154,788	-154,788	0	-82,762	-82,762
99	997064 Chicago Climate Exchange	-270,170	0	-270,170	0	0	0	-270,170	0	-270,170
99	997065 Amortization - Unbilled Revenue Add-Ins	-677,651	0	-677,651	-397,249	0	-397,249	-280,402	0	-280,402
11	997080 Book Transportation Depreciation	0	4,245,064	4,245,064	0	2,730,128	2,730,128	0	1,514,936	1,514,936
4	997081 Deferred Compensation	0	990,543	990,543	0	657,621	657,621	0	332,922	332,922
4	997082 Meal Disallowances	0	312,391	312,391	0	207,396	207,396	0	104,995	104,995
4	997083 Paid Time Off	0	389,193	389,193	0	258,385	258,385	0	130,808	130,808
2	997084 Customer Uncollectibles	0	-42,292	-42,292	0	-27,766	-27,766	0	-14,526	-14,526
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	31,588,185	50,838,085	82,426,270	19,855,913	33,273,312	53,129,225	11,732,272	17,564,773	29,297,045
	TOTAL SCHEDULE M ADDITIONS	47,936,682	51,961,303	99,897,985	26,460,892	34,025,913	60,486,805	21,475,790	17,935,390	39,411,180



<b>ELECTRIC SCHEDULE M ITEMS</b> For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Deductions:									
1	997041 Rathdrum Turbine Lease, Tax	0	1,090,349	1,090,349	0	710,471	710,471	0	379,878	379,878
99	997043 Washington Deferred Power Costs	-1,554,211	0	-1,554,211	-1,554,211	0	-1,554,211	0	0	0
1	997044 Non-Monetary Power Costs	0	-144,201	-144,201	0	-93,961	-93,961	0	-50,240	-50,240
1	997045 Section 199 Manufacturing Deduction	0	3,865,216	3,865,216	0	2,518,575	2,518,575	0	1,346,641	1,346,641
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)	-261,068	0	-261,068	0	0	0	-261,068	0	-261,068
11	997049 Tax Depreciation	0	133,365,431	133,365,431	0	85,771,310	85,771,310	0	47,594,121	47,594,121
99	997050 CS2 Levelized Return	-81,960	0	-81,960	0	0	0	-81,960	0	-81,960
99	997051 Wind Generation AFUDC - ID	122,285	0	122,285	0	0	0	122,285	0	122,285
99	997054 Spokane River Relicensing	-32,624	0	-32,624	-29,514	0	-29,514	-3,110	0	-3,110
99	997058 Colstrip Settlement	-522,822	0	-522,822	0	0	0	-522,822	0	-522,822
99	997059 Spokane River Relicensing PME	28,505	0	28,505	-207,522	0	-207,522	236,027	0	236,027
1	997061 CDA Lake Fund Settlement - AN	0	-200,000	-200,000	0	-130,320	-130,320	0	-69,680	-69,680
99	997061 CDA Lake Fund Settlement	-4,472	0	-4,472	-4,472	0	-4,472	0	0	0
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	130,185	130,185	0	65,907	65,907
1	997063 CDA Lake Settlement - AN	0	2,902,055	2,902,055	0	1,890,979	1,890,979	0	1,011,076	1,011,076
99	997063 CDA Lake Settlement	-81,594	0	-81,594	-64,510	0	-64,510	-17,084	0	-17,084
1	997067 CDA IPA Fund	0	61,725	61,725	0	40,220	40,220	0	21,505	21,505
1	997068 Noxon	0	-600,047	-600,047	0	-390,991	-390,991	0	-209,056	-209,056
1	997069 Lancaster Deferral	3,919,727	0	3,919,727	3,919,727	0	3,919,727	0	0	0
1	997072 CDA Fund Settlement Prepayment	0	666,666	666,666	0	434,400	434,400	0	232,266	232,266
99	997073 DSIT Amortization - ID	5,065,738	0	5,065,738	0	0	0	5,065,738	0	5,065,738
	<b>TOTAL SCHEDULE M DEDUCTIONS</b>	<b>6,614,300</b>	<b>141,203,286</b>	<b>147,817,586</b>	<b>2,081,506</b>	<b>90,880,868</b>	<b>92,962,374</b>	<b>4,532,794</b>	<b>50,322,418</b>	<b>54,855,212</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.652%	34.348%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.473%	32.527%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.358%	38.642%
E-ALL	11	Book Deprec (0403.XX & 0406.XX)	100.000%	64.313%	35.687%
E-ALL	12	Net Electric Plant	100.000%	63.670%	36.330%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended February 28, 2011 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	24,597,951	15,671,109	8,926,842
99	410100	Deferred Federal Income Tax Expense - Washington	1,029,831	1,029,831	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-1,079,144	0	-1,079,144
		Sub-Total	24,548,638	16,700,940	7,847,698
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,058,336	-674,255	-384,081
99	411100	Deferred Federal Income Tax Expense - Washington	-2,068,536	-2,068,536	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-694,439	0	-694,439
		Sub-Total	-3,821,311	-2,742,791	-1,078,520
		Total Deferred Federal Income Tax Expense	20,727,327	13,958,149	6,769,178
E-ALL	14	Net Allocated Schedule M	100.000%	63.709%	36.291%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended February 28, 2011 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		5.930%	6.600%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,667,815,395	1,067,330,535	600,484,860
	Interest Deduction for FIT Calculation	53,682,398	33,866,398	19,816,000
1	From last WA GRC (UE-100467)			
2	From ID GRC (AVU-E-09-1) - Cap Structure Non-specific in AVU-E-10-01			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended February 28, 2011 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	18,865	18,865	0	12,292	12,292	0	6,573	6,573
1	408140	State Kwh Generation Tax	0	1,520,743	1,520,743	0	990,916	990,916	0	529,827	529,827
1	408150	R&P Property Tax--Production	0	10,266,726	10,266,726	0	6,689,799	6,689,799	0	3,576,927	3,576,927
1	408180	R&P Property Tax--Transmission	0	3,286,853	3,286,853	0	2,141,713	2,141,713	0	1,145,140	1,145,140
1	409100	State Income Tax--Montana & Oregon	0	373,671	373,671	0	243,484	243,484	0	130,187	130,187
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>15,466,858</b>	<b>15,466,858</b>	<b>0</b>	<b>10,078,204</b>	<b>10,078,204</b>	<b>0</b>	<b>5,388,654</b>	<b>5,388,654</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	17,034,345	0	17,034,345	17,034,345	0	17,034,345	0	0	0
99	408120	Municipal Occupation & License Tax	18,129,905	0	18,129,905	15,065,709	0	15,065,709	3,064,196	0	3,064,196
99	408160	Miscellaneous State or Local Tax--WA & ID	7,857	0	7,857	0	0	0	7,857	0	7,857
99	408170	R&P Property Tax--Distribution	5,125,377	0	5,125,377	3,147,964	0	3,147,964	1,977,413	0	1,977,413
99	409100	State Income Tax--Idaho	567,034	0	567,034	0	0	0	567,034	0	567,034
<b>TOTAL DISTRIBUTION</b>			<b>40,864,518</b>	<b>0</b>	<b>40,864,518</b>	<b>35,248,018</b>	<b>0</b>	<b>35,248,018</b>	<b>5,616,500</b>	<b>0</b>	<b>5,616,500</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>40,864,518</b>	<b>15,466,858</b>	<b>56,331,376</b>	<b>35,248,018</b>	<b>10,078,204</b>	<b>45,326,222</b>	<b>5,616,500</b>	<b>5,388,654</b>	<b>11,005,154</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Twelve Months Ended February 28, 2011 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	182324/25	CDA Lake CDR/PA Fund	0	10,233,334	10,233,334	0	6,668,040	6,668,040	0	3,565,294	3,565,294
1	182381	CDA Settlement	0	37,287,227	37,287,227	0	24,296,357	24,296,357	0	12,990,870	12,990,870
1	302000	Franchises & Consents	500,178	44,068,498	44,568,676	500,178	28,715,033	29,215,211	0	15,353,465	15,353,465
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
1	C-IPL	Misc Intangible Plant (303000)	0	2,382,398	2,382,398	0	1,552,371	1,552,371	0	830,027	830,027
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	50,893	20,764,101	20,814,994	50,893	13,785,287	13,836,180	0	6,978,814	6,978,814
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	5,946,010	5,946,010	0	3,947,556	3,947,556	0	1,998,454	1,998,454
TOTAL INTANGIBLE PLANT			704,250	120,681,568	121,385,818	704,250	78,964,644	79,668,894	0	41,716,924	41,716,924
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,561	2,230,561	0	1,453,434	1,453,434	0	777,127	777,127
1	311XXX	Structures & Improvements	0	125,018,115	125,018,115	0	81,461,804	81,461,804	0	43,556,311	43,556,311
1	312000	Boiler Plant	0	167,730,740	167,730,740	0	109,293,350	109,293,350	0	58,437,390	58,437,390
1	314000	Turbogenerator Units	0	48,361,813	48,361,813	0	31,512,557	31,512,557	0	16,849,256	16,849,256
1	315000	Accessory Electric Equipment	0	26,931,401	26,931,401	0	17,548,501	17,548,501	0	9,382,900	9,382,900
1	316000	Miscellaneous Power Plant Equipment	0	15,657,848	15,657,848	0	10,202,654	10,202,654	0	5,455,194	5,455,194
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	385,930,478	385,930,478	0	251,472,300	251,472,300	0	134,458,178	134,458,178
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,520,532	56,520,532	0	36,828,779	36,828,779	0	19,691,753	19,691,753
1	331XXX	Structures & Improvements	0	41,355,467	41,355,467	0	26,947,222	26,947,222	0	14,408,245	14,408,245
1	332XXX	Reservoirs, Dams, & Waterways	0	118,879,737	118,879,737	0	77,462,037	77,462,037	0	41,417,700	41,417,700
1	333000	Waterwheels, Turbines, & Generators	0	147,076,503	147,076,503	0	95,835,049	95,835,049	0	51,241,454	51,241,454
1	334000	Accessory Electric Equipment	0	33,805,230	33,805,230	0	22,027,488	22,027,488	0	11,777,742	11,777,742
1	335XXX	Miscellaneous Power Plant Equipment	0	7,332,393	7,332,393	0	4,777,787	4,777,787	0	2,554,606	2,554,606
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
TOTAL HYDRAULIC PRODUCTION PLANT			0	406,969,425	406,969,425	0	265,181,277	265,181,277	0	141,788,148	141,788,148
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	882,652	882,652	0	575,136	575,136	0	307,516	307,516
1	341000	Structures & Improvements	0	15,921,214	15,921,214	0	10,374,263	10,374,263	0	5,546,951	5,546,951
1	342000	Fuel Holders, Producers, & Accessories	0	21,153,065	21,153,065	0	13,783,337	13,783,337	0	7,369,728	7,369,728
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,027,116	199,027,116	0	129,686,069	129,686,069	0	69,341,047	69,341,047
1	345000	Accessory Electric Equipment	0	16,754,213	16,754,213	0	10,917,045	10,917,045	0	5,837,168	5,837,168
1	346000	Miscellaneous Power Plant Equipment	0	1,568,467	1,568,467	0	1,022,013	1,022,013	0	546,454	546,454
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	277,183,507	277,183,507	0	180,612,773	180,612,773	0	96,570,734	96,570,734
TOTAL PRODUCTION PLANT			0	1,070,083,410	1,070,083,410	0	697,266,350	697,266,350	0	372,817,060	372,817,060

ELECTRIC UTILITY PLANT For Twelve Months Ended February 28, 2011 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	17,171,469	17,171,469	0	11,188,929	11,188,929	0	5,982,540	5,982,540
1	352XXX	Structures & Improvements	0	16,207,565	16,207,565	0	10,560,849	10,560,849	0	5,646,716	5,646,716
1	353000	Station Equipment	0	185,505,140	185,505,140	0	120,875,149	120,875,149	0	64,629,991	64,629,991
1	354000	Towers & Fixtures	0	17,117,988	17,117,988	0	11,154,081	11,154,081	0	5,963,907	5,963,907
1	355000	Poles & Fixtures	0	133,653,022	133,653,022	0	87,088,309	87,088,309	0	46,564,713	46,564,713
1	356000	Overhead Conductors & Devices	0	107,204,529	107,204,529	0	69,854,471	69,854,471	0	37,350,058	37,350,058
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	483,667,519	483,667,519	0	315,157,754	315,157,754	0	168,509,765	168,509,765
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,309,227	0	4,309,227	3,326,196	0	3,326,196	983,031	0	983,031
99	360400	Land Easements	641,538	0	641,538	58,252	0	58,252	583,286	0	583,286
99	361000	Structures & Improvements	14,228,271	0	14,228,271	9,734,748	0	9,734,748	4,493,523	0	4,493,523
99	362000	Station Equipment	95,091,911	0	95,091,911	61,054,638	0	61,054,638	34,037,273	0	34,037,273
99	364000	Poles, Towers, & Fixtures	223,898,489	0	223,898,489	135,789,677	0	135,789,677	88,108,812	0	88,108,812
99	365000	Overhead Conductors & Devices	145,882,822	0	145,882,822	87,208,802	0	87,208,802	58,674,020	0	58,674,020
99	366000	Underground Conduit	76,717,734	0	76,717,734	47,460,103	0	47,460,103	29,257,631	0	29,257,631
99	367000	Underground Conductors & Devices	127,275,574	0	127,275,574	81,701,982	0	81,701,982	45,573,592	0	45,573,592
99	368000	Line Transformers	175,331,406	0	175,331,406	114,581,113	0	114,581,113	60,750,293	0	60,750,293
99	369XXX	Services	118,410,130	0	118,410,130	73,651,103	0	73,651,103	44,759,027	0	44,759,027
99	370000	Meters	45,650,016	0	45,650,016	16,801,450	0	16,801,450	28,848,566	0	28,848,566
99	373XXX	Street Light & Signal Systems	30,898,490	0	30,898,490	17,705,334	0	17,705,334	13,193,156	0	13,193,156
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,058,335,608	0	1,058,335,608	649,073,398	0	649,073,398	409,262,210	0	409,262,210
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,858	3,200,958	4,020,816	372,215	2,125,116	2,497,331	447,643	1,075,842	1,523,485
4	390XXX	Structures & Improvements	6,918,844	36,841,213	43,760,057	1,951,018	24,458,881	26,409,899	4,967,826	12,382,332	17,350,158
4	391XXX	Office Furniture & Equipment	0	27,879,931	27,879,931	0	18,509,486	18,509,486	0	9,370,445	9,370,445
4	392XXX	Transportation Equipment	11,207,535	6,462,925	17,670,460	8,006,257	4,290,736	12,296,993	3,201,278	2,172,189	5,373,467
4	393000	Stores Equipment	304,663	1,211,113	1,515,776	127,624	804,058	931,682	177,039	407,055	584,094
4	394000	Tools, Shop & Garage Equipment	1,721,528	4,856,598	6,578,126	1,293,322	3,224,295	4,517,617	428,206	1,632,303	2,060,509
4	395000	Laboratory Equipment	352,833	1,452,013	1,804,846	221,472	963,991	1,185,463	131,361	488,022	619,383
4	396XXX	Power Operated Equipment	23,527,063	9,925,805	33,452,868	15,316,877	6,589,742	21,906,619	8,210,186	3,336,063	11,546,249
4	397XXX	Communications Equipment	11,397,453	44,938,807	56,336,260	5,961,627	29,834,874	35,796,501	5,435,826	15,103,933	20,539,759
4	398000	Miscellaneous Equipment	4,889	335,101	339,990	1,111	222,474	223,585	3,778	112,627	116,405
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	56,254,666	137,104,464	193,359,130	33,251,523	91,023,653	124,275,176	23,003,143	46,080,811	69,083,954
		TOTAL PLANT IN SERVICE	1,115,294,524	1,811,536,961	2,926,831,485	683,029,171	1,182,412,401	1,865,441,572	432,265,353	629,124,560	1,061,389,913
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,115,294,524	1,811,536,961	2,926,831,485	683,029,171	1,182,412,401	1,865,441,572	432,265,353	629,124,560	1,061,389,913

ELECTRIC UTILITY PLANT For Twelve Months Ended February 28, 2011 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	259,256,281	259,256,281	0	168,931,393	168,931,393	0	90,324,888	90,324,888
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-196,325	-196,325	0	-127,925	-127,925	0	-68,400	-68,400
1	108000	Hydro Production Plant	0	102,341,723	102,341,723	0	66,685,867	66,685,867	0	35,655,856	35,655,856
1	108X03	Other Production Plant	0	60,433,752	60,433,752	0	39,378,633	39,378,633	0	21,055,119	21,055,119
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-48,390	-48,390	0	-31,531	-31,531	0	-16,859	-16,859
1	108X04	Transmission Plant	0	164,004,031	164,004,031	0	106,865,027	106,865,027	0	57,139,004	57,139,004
E-ADP	108X05	Distribution Plant	321,641,703	0	321,641,703	197,053,789	0	197,053,789	124,587,914	0	124,587,914
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-89,118	0	-89,118	-54,598	0	-54,598	-34,520	0	-34,520
E-ADP	108X06	General Plant - Non-Transportation	16,097,766	46,386,282	62,484,048	9,053,314	30,795,853	39,849,167	7,044,452	15,590,429	22,634,881
E-ADP	108X07	General Plant - Transportation	3,971,199	2,289,954	6,261,153	2,836,866	1,520,300	4,357,166	1,134,333	769,654	1,903,987
TOTAL ACCUMULATED DEPRECIATION			341,621,550	634,467,308	976,088,858	208,889,371	414,017,617	622,906,988	132,732,179	220,449,691	353,181,870
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant - Production & Transmission (C-AAM)	18,497	4,331,716	4,350,213	18,497	2,822,546	2,841,043	0	1,509,170	1,509,170
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	15,782	654,461	670,243	15,782	426,447	442,229	0	228,014	228,014
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	1,428	9,017,236	9,018,664	1,428	5,986,543	5,987,971	0	3,030,693	3,030,693
4	111X32	Intangible Plant - PC Software (C-AAM)	0	4,795,871	4,795,871	0	3,183,979	3,183,979	0	1,611,892	1,611,892
4	111X50	Intangible Plant - Leasehold Improvements (C-AAM)	0	89,160	89,160	0	59,193	59,193	0	29,967	29,967
4	111X60	Intangible Plant - Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment (C-AMM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			146,385	18,888,876	19,035,261	146,385	12,478,995	12,625,380	0	6,409,881	6,409,881
NET ELECTRIC UTILITY PLANT			773,526,589	1,158,180,777	1,931,707,366	473,993,415	755,915,789	1,229,909,204	299,533,174	402,264,988	701,798,162

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
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.

RESULTS OF OPERATIONS

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
For Twelve Months Ended February 28, 2011  
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	773,526,589	1,158,180,777	1,931,707,366	473,993,415	755,915,789	1,229,909,204	299,533,174	402,264,988	701,798,162
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	472,978	0	472,978	472,978	0	472,978	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	91,524	91,524	0	60,763	60,763	0	30,761	30,761
12	Deferred F.I.T. - Plant in Service (282900)	0	-254,822,720	-254,822,720	0	-162,245,626	-162,245,626	0	-92,577,094	-92,577,094
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-13,003,144	-13,003,144	0	-8,632,787	-8,632,787	0	-4,370,357	-4,370,357
99	ADFIT - Boulder Park Idaho Write Off (190040)	603,986	0	603,986	0	0	0	603,986	0	603,986
99	ADFIT - WNP3 (283120)	-3,962,723	0	-3,962,723	-3,962,723	0	-3,962,723	0	0	0
99	ADFIT - Lancaster (283312)	-578,472	0	-578,472	-578,472	0	-578,472	0	0	0
99	Spokane River Relicensing (283322)	-287,283	0	-287,283	-287,100	0	-267,100	-20,183	0	-20,183
99	Spokane River PM&Es (283323)	-243,925	0	-243,925	-162,539	0	-162,539	-81,386	0	-81,386
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,230,938	-3,230,938	0	-2,105,279	-2,105,279	0	-1,125,659	-1,125,659
99	ADFIT - Lake CDA CDR Fund (283324)	-38,831	0	-38,831	-38,831	0	-38,831	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-437,500	-437,500	0	-285,075	-285,075	0	-152,425	-152,425
99	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	0	-78,826	-37,841	0	-37,841	-40,985	0	-40,985
99	ADFIT - MT Lease Payments (283365)	-2,267,808	0	-2,267,808	-1,499,852	0	-1,499,852	-767,956	0	-767,956
1	CDA Lake Settlement (283382)	0	-13,050,529	-13,050,529	0	-8,503,725	-8,503,725	0	-4,546,804	-4,546,804
99	CDA Lake Settlement (283382)	-642,124	0	-642,124	-534,226	0	-534,226	-107,898	0	-107,898
12	Electric portion of Bond Redemptions (283850)	0	-3,226,773	-3,226,773	0	-2,054,486	-2,054,486	0	-1,172,287	-1,172,287
1	Colstrip PCB (283200)	0	-527,337	-527,337	0	-343,613	-343,613	0	-183,724	-183,724
	TOTAL ACCUM DEFERRED INCOME TAX	-7,023,028	-288,207,417	-295,230,445	-6,608,606	-184,109,828	-190,718,434	-414,422	-104,097,589	-104,512,011
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101030)	-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)	5,740,787	0	5,740,787	4,120,518	0	4,120,518	1,620,269	0	1,620,269
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)	874,327	0	874,327	0	0	0	874,327	0	874,327
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	54,189	0	54,189	0	0	0	54,189	0	54,189
99	Invest in Exchange Power (124900, 124930)	22,049,884	0	22,049,884	22,049,884	0	22,049,884	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)	-2,344,109	0	-2,344,109	-751,246	0	-751,246	-1,592,863	0	-1,592,863
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,461,586	0	-1,461,586	1,461,586	0	1,461,586
99	Lancaster Generation (182312)	1,374,167	0	1,374,167	1,374,167	0	1,374,167	0	0	0
99	Spokane River Relicensing (182322)	789,011	0	789,011	731,345	0	731,345	57,666	0	57,666
99	Spokane River PM&Es (182323)	698,318	0	698,318	464,398	0	464,398	233,920	0	233,920
99	CDA CDR Fund (182324)	110,945	0	110,945	110,945	0	110,945	0	0	0
99	CDA Lake Settlement (182382)	1,526,359	0	1,526,359	1,526,359	0	1,526,359	0	0	0
99	CDA Lake Settlement (186382)	308,279	0	308,279	0	0	0	308,279	0	308,279
99	Montana Riverbed Settlement (186360)	6,479,449	0	6,479,449	4,285,288	0	4,285,288	2,194,161	0	2,194,161
99	Nez Perce Settlement - Idaho (186800)	317,740	0	317,740	0	0	0	317,740	0	317,740
4	Gain on Sale of General Office Bldg (253850)	0	-261,456	-261,456	0	-173,581	-173,581	0	-87,875	-87,875
	TOTAL OTHER ADJUSTMENTS	31,599,930	-261,456	31,338,474	28,313,346	-173,581	28,139,765	3,286,584	-87,875	3,198,709
	NET RATE BASE:	798,103,491	869,711,904	1,667,815,395	495,698,155	571,632,380	1,067,330,535	302,405,336	298,079,524	600,484,860

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant	100.000%	63.670%	36.330%
E-ALL	13	Net Electric General Plant	100.000%	64.254%	35.746%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended February 28, 2011 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	
99	404X30	Limited Term Plant	Utility 0	95,184	95,184	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	9,703	7,673	2,030	0
		Total		<u>104,887</u>	<u>102,857</u>	<u>2,030</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	156,782	156,782	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,546,056	4,014,402	1,080,205	451,449
8			Utility 8	171,148	0	120,788	50,360
9			Utility 9	0	0	0	0
		Total		<u>5,873,986</u>	<u>4,171,184</u>	<u>1,200,993</u>	<u>501,809</u>
99	404X32	PC Software	Utility 0	73,661	73,661	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	652,476	472,282	127,083	53,112
8			Utility 8	69,392	0	48,973	20,419
9			Utility 9	0	0	0	0
		Total		<u>799,396</u>	<u>545,943</u>	<u>179,923</u>	<u>73,531</u>
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,303	7,458	2,007	839
		Total		<u>10,303</u>	<u>7,458</u>	<u>2,007</u>	<u>839</u>
		TOTAL		<u>6,788,572</u>	<u>4,827,442</u>	<u>1,384,953</u>	<u>576,179</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended February 28, 2011 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	8,525,152	6,170,761	1,660,444	693,947
8	Utility 8	141,656	0	99,974	41,682
9	Utility 9	557,324	440,704	116,620	0
9	Utility 9 - Washington	101,171	80,001	21,170	0
9	Utility 9 - Idaho	412,668	326,317	86,351	0
	Total	<u>9,737,971</u>	<u>7,017,783</u>	<u>1,984,559</u>	<u>735,629</u>
7	403X70 Utility 7	6,648	4,812	1,295	541
9	Utility 9	15,795	12,490	3,305	0
	Total	<u>22,443</u>	<u>17,302</u>	<u>4,600</u>	<u>541</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 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	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,528	0	0	2,955,056	2,955,056	0	0	795,154	795,154	0	332,318	332,318
9		Utility 9 - Wa	470,711	372,215	0	0	372,215	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,225	0	345,736	0	345,736	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	282,172	0	0	223,128	223,128	0	0	59,044	59,044	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,346,556</b>	<b>372,215</b>	<b>447,643</b>	<b>3,200,958</b>	<b>4,020,816</b>	<b>575,660</b>	<b>91,489</b>	<b>854,198</b>	<b>1,521,347</b>	<b>472,075</b>	<b>332,318</b>	<b>804,393</b>
	390XXX	Structures & Improvements												
99		Utility 0	3,535,014	501,923	1,413,802	1,619,289	3,535,014	0	0	0	0	0	0	0
99		Utility 1	976,439	0	0	0	0	976,439	0	0	976,439	0	0	0
99		Utility 2	3,409,404	0	0	0	0	0	0	0	0	3,409,404	0	3,409,404
7		Utility 7	43,340,288	0	0	31,371,001	31,371,001	0	0	8,441,388	8,441,388	0	3,527,899	3,527,899
9		Utility 9 - Wa	1,832,558	1,449,095	0	0	1,449,095	383,463	0	0	383,463	0	0	0
9		Utility 9 - Idaho	4,494,497	0	3,554,024	0	3,554,024	0	940,473	0	940,473	0	0	0
9		Utility 9 - Allocated	4,869,963	0	0	3,850,923	3,850,923	0	0	1,019,040	1,019,040	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>62,458,163</b>	<b>1,951,018</b>	<b>4,967,826</b>	<b>36,841,213</b>	<b>43,760,057</b>	<b>1,359,902</b>	<b>940,473</b>	<b>9,460,428</b>	<b>11,760,803</b>	<b>3,409,404</b>	<b>3,527,899</b>	<b>6,937,303</b>
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,659,280	0	0	1,659,280	1,659,280	0	0	0	0	0	0	0
7		Utility 7	36,224,875	0	0	26,220,651	26,220,651	0	0	7,055,519	7,055,519	0	2,948,705	2,948,705
8		Utility 8	390,415	0	0	0	0	0	0	275,535	275,535	0	114,880	114,880
		<b>TOTAL ACCOUNT</b>	<b>38,274,570</b>	<b>0</b>	<b>0</b>	<b>27,879,931</b>	<b>27,879,931</b>	<b>0</b>	<b>0</b>	<b>7,331,054</b>	<b>7,331,054</b>	<b>0</b>	<b>3,063,585</b>	<b>3,063,585</b>
	392XXX	Transportation Equipment												
99		Utility 0	14,884,844	6,984,347	2,608,835	5,291,662	14,884,844	0	0	0	0	0	0	0
99		Utility 1	5,450,847	0	0	0	0	3,357,249	1,130,492	963,106	5,450,847	0	0	0
99		Utility 2	2,149,976	0	0	0	0	0	0	0	0	2,149,976	0	2,149,976
7		Utility 7	499,380	0	0	361,466	361,466	0	0	97,264	97,264	0	40,650	40,650
9		Utility 9 - Wa	1,292,330	1,021,910	0	0	1,021,910	270,420	0	0	270,420	0	0	0
9		Utility 9 - Idaho	749,216	0	592,443	0	592,443	0	156,773	0	156,773	0	0	0
9		Utility 9 - Allocated	1,024,087	0	0	809,797	809,797	0	0	214,290	214,290	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,050,680</b>	<b>8,006,257</b>	<b>3,201,278</b>	<b>6,462,925</b>	<b>17,670,460</b>	<b>3,627,669</b>	<b>1,287,265</b>	<b>1,274,660</b>	<b>6,189,594</b>	<b>2,149,976</b>	<b>40,650</b>	<b>2,190,626</b>

COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 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	393,828	10,739	14,745	368,344	393,828	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	147,815	116,885	0	0	116,885	30,930	0	0	30,930	0	0	0
9		Utility 9 - Idaho	205,241	0	162,294	0	162,294	0	42,947	0	42,947	0	0	0
9		Utility 9 - Allocated	1,065,785	0	0	842,769	842,769	0	0	223,016	223,016	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,954,167</b>	<b>127,624</b>	<b>177,039</b>	<b>1,211,113</b>	<b>1,515,776</b>	<b>115,201</b>	<b>42,947</b>	<b>223,016</b>	<b>381,164</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,389,289	1,259,854	420,737	1,708,698	3,389,289	0	0	0	0	0	0	0
99		Utility 1	1,881,532	0	0	0	0	1,004,491	453,167	423,874	1,881,532	0	0	0
99		Utility 2	937,011	0	0	0	0	0	0	0	0	937,011	0	937,011
7		Utility 7	4,023,328	0	0	2,912,206	2,912,206	0	0	783,624	783,624	0	327,499	327,499
8		Utility 8	1,064,209	0	0	0	0	0	0	751,066	751,066	0	313,143	313,143
9		Utility 9 - Wa	42,325	33,468	0	0	33,468	8,857	0	0	8,857	0	0	0
9		Utility 9 - Idaho	9,445	0	7,469	0	7,469	0	1,976	0	1,976	0	0	0
9		Utility 9 - Allocated	298,064	0	0	235,694	235,694	0	0	62,370	62,370	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,645,203</b>	<b>1,293,322</b>	<b>428,206</b>	<b>4,856,598</b>	<b>6,578,126</b>	<b>1,013,348</b>	<b>455,143</b>	<b>2,020,934</b>	<b>3,489,425</b>	<b>937,011</b>	<b>640,642</b>	<b>1,577,653</b>
	395000	Laboratory Equipment												
99		Utility 0	1,330,651	208,061	127,080	995,510	1,330,651	0	0	0	0	0	0	0
99		Utility 1	285,851	0	0	0	0	93,023	30,338	162,490	285,851	0	0	0
99		Utility 2	257,589	0	0	0	0	0	0	0	0	257,589	0	257,589
7		Utility 7	355,663	0	0	257,440	257,440	0	0	69,272	69,272	0	28,951	28,951
8		Utility 8	22,942	0	0	0	0	0	0	16,191	16,191	0	6,751	6,751
9		Utility 9 - Wa	16,960	13,411	0	0	13,411	3,549	0	0	3,549	0	0	0
9		Utility 9 - Idaho	5,414	0	4,281	0	4,281	0	1,133	0	1,133	0	0	0
9		Utility 9 - Allocated	251,739	0	0	199,063	199,063	0	0	52,676	52,676	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,526,809</b>	<b>221,472</b>	<b>131,361</b>	<b>1,452,013</b>	<b>1,804,846</b>	<b>96,572</b>	<b>31,471</b>	<b>300,629</b>	<b>428,672</b>	<b>257,589</b>	<b>35,702</b>	<b>293,291</b>
	396XXX	Power Operated Equipment												
99		Utility 0	31,599,086	14,763,916	7,800,424	9,034,746	31,599,086	0	0	0	0	0	0	0
99		Utility 1	4,001,784	0	0	0	0	2,768,996	835,927	396,861	4,001,784	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	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	699,287	552,961	0	0	552,961	146,326	0	0	146,326	0	0	0
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	0
9		Utility 9 - Allocated	619,704	0	0	490,031	490,031	0	0	129,673	129,673	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,035,925</b>	<b>15,316,877</b>	<b>8,210,186</b>	<b>9,925,805</b>	<b>33,452,868</b>	<b>2,915,322</b>	<b>944,359</b>	<b>634,444</b>	<b>4,494,125</b>	<b>43,834</b>	<b>45,099</b>	<b>88,933</b>

COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 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	40,390,038	5,594,455	2,234,764	32,560,819	40,390,038	0	0	0	0	0	0	0
99		Utility 1	761,664	0	0	0	0	448,197	313,467	0	761,664	0	0	0
99		Utility 2	585,490	0	0	0	0	0	0	0	0	585,490	0	585,490
7		Utility 7	9,154,694	0	0	6,626,442	6,626,442	0	0	1,783,060	1,783,060	0	745,192	745,192
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	464,334	367,172	0	0	367,172	97,162	0	0	97,162	0	0	0
9		Utility 9 - Idaho	4,048,134	0	3,201,062	0	3,201,062	0	847,072	0	847,072	0	0	0
9		Utility 9 - Allocated	7,273,533	0	0	5,751,546	5,751,546	0	0	1,521,987	1,521,987	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>63,603,966</b>	<b>5,961,627</b>	<b>5,435,826</b>	<b>44,938,807</b>	<b>56,336,260</b>	<b>545,359</b>	<b>1,160,539</b>	<b>3,958,627</b>	<b>5,664,525</b>	<b>585,490</b>	<b>1,017,691</b>	<b>1,603,181</b>
	398000	Miscellaneous Equipment												
99		Utility 0	8,659	0	2,299	6,360	8,659	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	1,085	0	0	0	0	0	0	0	0	1,085	0	1,085
7		Utility 7	446,918	0	0	323,493	323,493	0	0	87,046	87,046	0	36,379	36,379
9		Utility 9 - Wa	1,405	1,111	0	0	1,111	294	0	0	294	0	0	0
9		Utility 9 - Idaho	1,870	0	1,479	0	1,479	0	391	0	391	0	0	0
9		Utility 9 - Allocated	6,637	0	0	5,248	5,248	0	0	1,389	1,389	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>466,574</b>	<b>1,111</b>	<b>3,778</b>	<b>335,101</b>	<b>339,990</b>	<b>294</b>	<b>391</b>	<b>88,435</b>	<b>89,120</b>	<b>1,085</b>	<b>36,379</b>	<b>37,464</b>
		<b>TOTAL GENERAL PLANT</b>	<b>251,362,613</b>	<b>33,251,523</b>	<b>23,003,143</b>	<b>137,104,464</b>	<b>193,359,130</b>	<b>10,249,327</b>	<b>4,954,077</b>	<b>26,146,425</b>	<b>41,349,829</b>	<b>7,913,691</b>	<b>8,739,965</b>	<b>16,653,656</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 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	39,839,499	39,839,499	0	0
99	108X06	Utility 1 - Allocated	625,819	0	625,819	0
99	108X06	Utility 1 - Washington	2,460,761	0	2,460,761	0
99	108X06	Utility 1 - Idaho	846,258	0	846,258	0
99	108X06	Utility 2	2,347,659	0	0	2,347,659
7	108X06	Utility 7	14,509,189	10,502,186	2,825,955	1,181,048
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,384	-253,618	-68,244	-28,521
8	108X06	Utility 8	952,565	0	672,273	280,292
9	108X06	Utility 9	15,676,233	12,395,981	3,280,252	0
Total			76,907,599	62,484,048	10,643,074	3,780,478

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,669,927	5,669,927	0	0
99	108X07	Utility 1 - Allocated	216,733	0	216,733	0
99	108X07	Utility 1 - Washington	454,834	0	454,834	0
99	108X07	Utility 1 - Idaho	198,302	0	198,302	0
99	108X07	Utility 2	1,022,760	0	0	1,022,760
7	108X07	Utility 7	15,735	11,389	3,065	1,281
9	108X07	Utility 9	733,275	579,837	153,438	0
Total			8,311,566	6,261,153	1,026,372	1,024,041

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	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 February 28, 2011 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	1,058,335,608	0	1,058,335,608	649,073,398	0	649,073,398	409,262,210	0	409,262,210	
E-PLT	360200	Less Land and Land Rights	4,309,227	0	4,309,227	3,326,196	0	3,326,196	983,031	0	983,031	
		Depreciable Distribution Plant	1,054,026,381	0	1,054,026,381	645,747,202	0	645,747,202	408,279,179	0	408,279,179	
		Percentage		0.000%	100.000%	61.265%			38.735%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	321,641,703	197,053,789		197,053,789	124,587,914		124,587,914	
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-89,118	-54,598		-54,598	-34,520		-34,520	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	321,641,703	0	321,641,703	197,053,789	0	197,053,789	124,587,914	0	124,587,914	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-89,118	0	-89,118	-54,598	0	-54,598	-34,520	0	-34,520	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	56,254,666	137,104,464	193,359,130	33,251,523	91,023,653	124,275,176	23,003,143	46,080,811	69,083,954	
E-PLT	389XXX	Less: General Land and Land Rights	819,858	3,200,958	4,020,816	372,215	2,125,116	2,497,331	447,643	1,075,842	1,523,485	
E-PLT	392XXX	Less: General Transportation Plant	11,207,535	6,462,925	17,670,460	8,006,257	4,290,736	12,296,993	3,201,278	2,172,189	5,373,467	
		Depreciable Non Transport General Plant	44,227,273	127,440,581	171,667,854	24,873,051	84,607,801	109,480,852	19,354,222	42,832,780	62,187,002	
		Percentage		74.237%	100.000%	14.489%			11.274%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,386,282	62,484,048	9,053,314			7,044,452			
	403X60	Common Depreciation Expense (C-DEP)		4,908,153	6,611,465	957,935			745,377			
	403X60	Washington Depreciation Expense (C-DEP)			80,001	80,001			0			
	403X60	Idaho Depreciation Expense (C-DEP)			326,317	0			326,317			
	403X60	Depreciation Expense		2,262,050	2,901,098	443,079			195,969			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	16,097,766	46,386,282	62,484,048	9,053,314	30,795,853	39,849,167	7,044,452	15,590,429	22,634,881	
4	403X60	Depreciation Expense (C-DEP)	1,703,312	4,908,153	6,611,465	957,935	3,258,523	4,216,458	745,377	1,649,630	2,395,007	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	406,318	0	406,318	80,001	0	80,001	326,317	0	326,317	
4	403X60	Depreciation Expense	639,048	2,262,050	2,901,098	443,079	1,501,775	1,944,854	195,969	760,275	956,244	
		Total Depreciation Expense	2,748,678	7,170,203	9,918,881	1,481,015	4,760,298	6,241,313	1,267,663	2,409,905	3,677,568	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	11,207,535	6,462,925	17,670,460	8,006,257	4,290,736	12,296,993	3,201,278	2,172,189	5,373,467	
		Percentage		36.574%	100.000%	45.309%			18.117%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,289,954	6,261,153	2,836,866			1,134,333			
	403X70	Depreciation Expense (C-DEP)		6,328	17,302	7,839			3,135			
	403X70	Depreciation Expense		57,864	124,962	40,713			26,386			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,971,199	2,289,954	6,261,153	2,836,866	1,520,300	4,357,166	1,134,333	769,654	1,903,987	
4	403X70	Depreciation Expense (C-DEP)	10,974	6,328	17,302	7,839	4,201	12,040	3,135	2,127	5,262	
4	403X70	Depreciation Expense	67,099	57,864	124,963	40,713	38,416	79,129	26,386	19,448	45,834	
		Total Depreciation Expense	78,073	64,192	142,265	48,552	42,617	91,169	29,521	21,575	51,096	
ALLOCATION RATIOS:												
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%		
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%		

COMMON INTANGIBLE PLANT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	2,228,947	0	0	2,228,947	2,228,947	0	0	0	0	0	0	0
99		Utility 1	992,521	0	0	0	0	824,071	168,450	0	992,521	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	153,451	153,451	0	0	40,607	40,607	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,415,526</b>	<b>0</b>	<b>0</b>	<b>2,382,398</b>	<b>2,382,398</b>	<b>824,071</b>	<b>168,450</b>	<b>40,607</b>	<b>1,033,128</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant - Mainframe Software												
99		Utility 0	833,965	50,893	0	783,072	833,965	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	27,604,588	0	0	19,981,029	19,981,029	0	0	5,376,546	5,376,546	0	2,247,013	2,247,013
8		Utility 8	855,740	0	0	0	0	0	0	603,939	603,939	0	251,801	251,801
		<b>TOTAL ACCOUNT</b>	<b>29,340,733</b>	<b>50,893</b>	<b>0</b>	<b>20,764,101</b>	<b>20,814,994</b>	<b>0</b>	<b>0</b>	<b>5,980,485</b>	<b>5,980,485</b>	<b>46,440</b>	<b>2,498,814</b>	<b>2,545,254</b>
	303110	Misc Intangible Plant - PC Software												
99		Utility 0	588,290	0	0	588,290	588,290	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	7,401,904	0	0	5,357,720	5,357,720	0	0	1,441,669	1,441,669	0	602,515	602,515
8		Utility 8	421,272	0	0	0	0	0	0	297,313	297,313	0	123,959	123,959
		<b>TOTAL ACCOUNT</b>	<b>8,432,034</b>	<b>0</b>	<b>0</b>	<b>5,946,010</b>	<b>5,946,010</b>	<b>0</b>	<b>0</b>	<b>1,758,319</b>	<b>1,758,319</b>	<b>1,231</b>	<b>726,474</b>	<b>727,705</b>
	<b>TOTAL</b>		<b>41,188,293</b>	<b>50,893</b>	<b>0</b>	<b>29,092,509</b>	<b>29,143,402</b>	<b>824,071</b>	<b>168,450</b>	<b>7,779,411</b>	<b>8,771,932</b>	<b>47,671</b>	<b>3,225,288</b>	<b>3,272,959</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort - Hydro Licensing Costs 111X20						
99		Utility 0	4,331,716	4,331,716	0	0
		Total	<u>4,331,716</u>	<u>4,331,716</u>	<u>0</u>	<u>0</u>
Accum Amort - Limited Term Plant 111X30						
99		Utility 0	634,321	634,321	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	30,555	0	0	30,555
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	25,470	20,140	5,330	0
		Total	<u>690,346</u>	<u>654,461</u>	<u>5,330</u>	<u>30,555</u>
Accum Amort - Mainframe Software 111X31						
99		Utility 0	332,504	332,504	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	29,799	0	0	29,799
7		Utility 7	11,998,304	8,684,732	2,336,910	976,662
8		Utility 8	88,980	0	62,798	26,182
9		Utility 9	0	0	0	0
		Total	<u>12,449,587</u>	<u>9,017,236</u>	<u>2,399,708</u>	<u>1,032,643</u>
Accum Amort - PC Software 111X32						
99		Utility 0	467,787	467,787	0	0
99		Utility 1	8,469	0	8,469	0
99		Utility 2 - Oregon	157	0	0	157
7		Utility 7	5,979,420	4,328,084	1,164,612	486,725
8		Utility 8	393,079	0	277,416	115,663
9		Utility 9	0	0	0	0
		Total	<u>6,848,912</u>	<u>4,795,871</u>	<u>1,450,497</u>	<u>602,545</u>

Accum Amort--Leasehold Improvements 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	38,406	0	0	38,406
7	Utility 7	109,120	78,984	21,253	8,882
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>160,395</u>	<u>89,160</u>	<u>23,946</u>	<u>47,288</u>

Accum Amort--Leasehold Improvements 111X60					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Accum Amort--Leasehold Improvements 111X70					
99	Utility 0	432	432	0	0
Total		<u>432</u>	<u>432</u>	<u>0</u>	<u>0</u>

TOTAL Accumulated Amortization	24,481,388	18,888,876	3,879,481	1,713,031
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ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended February 28, 2011 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	-16,068,194	-11,630,641	-3,129,602	-1,307,951
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,735,698	-1,372,503	-363,195	0
		Total	<u>-17,803,892</u>	<u>-13,003,144</u>	<u>-3,492,797</u>	<u>-1,307,951</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%