

ELECTRIC RATE OF RETURN For Twelve Months Ended April 30, 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	139,318,800	83,968,381	55,350,419
E-ALL		Colstrip 3 AFUDC Reallocation	0	-191,040	191,040
		Adjusted Net Operating Income	139,318,800	83,777,341	55,541,459
E-APL		Electric Net Rate Base	1,676,157,021	1,073,498,504	602,658,517
		RATE OF RETURN	8.312%	7.804%	9.216%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 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	12/31/2010	100.000%	65.160%	34.840%	
2	Input	Number of Customers	04-30-2011	357,354	234,607	122,747	
		Percent		100.000%	65.651%	34.349%	
3	E-OPS	Direct Distribution Operating Expense		22,093,637	15,013,867	7,079,770	
		Percent		100.000%	67.956%	32.044%	
	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%	
		Total Percentages		400.000%	265.560%	134.440%	
4		Percent		100.000%	66.390%	33.610%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935		57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	0

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
		Adjustments	0	0	0	0
		Total	116,603,626	91,124,578	19,416,441	6,062,607
		Percentage	100.000%	78.149%	16.652%	5.199%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275	0
		Total	61,667,942	48,024,227	9,385,883	4,257,832
		Percentage	100.000%	77.876%	15.220%	6.904%
		Number of Customers at	678,123	358,982	223,040	96,101
	12/31/2010	Percentage	100.000%	52.937%	32.891%	14.172%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817
		Percentage	100.000%	80.570%	13.145%	6.285%
		Total Percentages	400.000%	289.532%	77.908%	32.560%
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2011	Direct O & M Accts 500 - 894	6,937,439	0	3,943,320 2,994,119
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974 3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147 0
		Total	25,479,048	0	19,416,441 6,062,607
		Percentage	100.000%	0.000%	76.206% 23.794%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723 3,307,861
		Direct Labor Accts 901 - 935	1,179,856	0	229,885 949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275 0
		Total	13,643,715	0	9,385,883 4,257,832
		Percentage	100.000%	0.000%	68.793% 31.207%
	12/31/2010	Number of Customers at	319,141	0	223,040 96,101
		Percentage	100.000%	0.000%	69.888% 30.112%
		Net Direct Plant	464,005,775	0	312,801,546 151,204,229
		Percentage	100.000%	0.000%	67.413% 32.587%
		Total Percentages	400.000%	0.000%	282.299% 117.701%
		Average (GD AA)	100.000%	0.000%	70.575% 29.425%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 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	01-01-2011			
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320	0
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0
		Adjustments	0	0	0	0
		Total	109,264,607	90,337,313	18,927,294	0
		Percentage	100.000%	82.678%	17.322%	0.000%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723	0
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0
		Total	52,174,801	44,795,193	7,379,608	0
		Percentage	100.000%	85.856%	14.144%	0.000%
		Number of Customers at	12/31/2010			
		Percentage	582,022	358,982	223,040	0
			100.000%	61.678%	38.322%	0.000%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546	0
		Percentage	100.000%	86.088%	13.912%	0.000%
		Total Percentages	400.000%	316.300%	83.700%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%	0.000%
10	E-PLT	Net Electric Distribution Plant	743,394,109	456,824,546	286,569,563	
		Percent	100.000%	61.451%	38.549%	
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	77,326,149	49,777,953	27,548,196	
		Percent	100.000%	64.374%	35.626%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant Percent	1,944,226,004 100.000%	1,238,684,348 63.711%	705,541,656 36.289%
13	E-PLT	Net Electric General Plant Percent	128,178,900 100.000%	82,534,632 64.390%	45,644,268 35.610%
14		Net Allocated Schedule M's Percent	-99,145,766 100.000%	-63,298,086 63.843%	-35,847,680 36.157%
99	Input	Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group:
(Used to functionalize R&P Property Tax for COS)

		Washington	Idaho	Montana	Oregon
	Balance Date				
					12/31/2010
Input	Production	272,847,993	164,954,917	476,655,956	161,433,240
Input	Transmission	247,019,955	175,278,666	64,252,161	9,734,731
Input	Distribution	667,469,925	414,382,796	215,190	
Input	General	9,989,519	11,674,817		
	TOTAL	1,197,327,392	766,291,196	541,123,307	171,167,971

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	312,622,549	0	312,622,549	206,678,111	0	206,678,111	105,944,438	0	105,944,438
99	442200	Commercial - Firm & Int.	270,765,169	0	270,765,169	185,792,336	0	185,792,336	84,972,833	0	84,972,833
1	442300	Industrial	118,428,411	0	118,428,411	52,031,903	0	52,031,903	66,396,508	0	66,396,508
99	444000	Public Street & Highway Lighting	6,763,454	0	6,763,454	4,455,095	0	4,455,095	2,308,359	0	2,308,359
99	499XXX	Unbilled Revenue	4,328,985	0	4,328,985	2,813,566	0	2,813,566	1,515,419	0	1,515,419
99	448000	Interdepartmental Revenue	1,004,474	0	1,004,474	783,727	0	783,727	220,747	0	220,747
TOTAL SALES TO ULTIMATE CUSTOMERS			713,913,042	0	713,913,042	452,554,738	0	452,554,738	261,358,304	0	261,358,304
1	447XXX	Sales for Resale	0	203,333,721	203,333,721	0	132,492,253	132,492,253	0	70,841,468	70,841,468
TOTAL SALES OF ELECTRICITY			713,913,042	203,333,721	917,246,763	452,554,738	132,492,253	585,046,991	261,358,304	70,841,468	332,199,772
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	537,924	0	537,924	333,014	0	333,014	204,910	0	204,910
1	453000	Sales of Water & Water Power	0	255,854	255,854	0	166,714	166,714	0	89,140	89,140
1	454000	Rent from Electric Property	2,771,964	40,532	2,812,496	1,888,340	26,411	1,914,751	883,624	14,121	897,745
1	456XXX	Other Electric Revenues	159,340	162,585,490	162,744,830	113,679	105,940,705	106,054,384	45,661	56,644,785	56,690,446
TOTAL OTHER OPERATING REVENUE			3,469,228	162,881,876	166,351,104	2,335,033	106,133,830	108,468,863	1,134,195	56,748,046	57,882,241
TOTAL ELECTRIC REVENUE			717,382,270	366,215,597	1,083,597,867	454,889,771	238,626,083	693,515,854	262,492,499	127,589,514	390,082,013
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	561,935	561,935	0	366,157	366,157	0	195,778	195,778
1	501000	Fuel	0	27,651,957	27,651,957	0	18,018,015	18,018,015	0	9,633,942	9,633,942
1	502000	Steam Expense	0	4,235,392	4,235,392	0	2,759,781	2,759,781	0	1,475,611	1,475,611
1	505000	Electric Expense	0	864,855	864,855	0	563,540	563,540	0	301,315	301,315
1	506000	Miscellaneous Steam Power Generation Expense	-26,376	2,550,509	2,524,133	-313,598	1,661,912	1,348,314	287,222	888,597	1,175,819
1	507000	Rent	0	22,096	22,096	0	14,398	14,398	0	7,698	7,698
MAINTENANCE											
1	510000	Supervision & Engineering	0	601,598	601,598	0	392,001	392,001	0	209,597	209,597
1	511000	Structures	0	717,785	717,785	0	467,709	467,709	0	250,076	250,076
1	512000	Boiler Plant	0	5,030,522	5,030,522	0	3,277,888	3,277,888	0	1,752,634	1,752,634
1	513000	Electric Plant	0	1,153,332	1,153,332	0	751,511	751,511	0	401,821	401,821
1	514000	Miscellaneous Steam Plant	0	765,907	765,907	0	499,065	499,065	0	266,842	266,842
TOTAL STEAM POWER GENERATION EXP			-26,376	44,155,888	44,129,512	-313,598	28,771,977	28,458,379	287,222	15,383,911	15,671,133

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	2,368,422	2,368,422	0	1,543,264	1,543,264	0	825,158	825,158
1	536000	Water for Power	0	950,447	950,447	0	619,311	619,311	0	331,136	331,136
1	537000	Hydraulic Expense	4,284,260	2,394,018	6,678,278	2,667,682	1,559,942	4,227,624	1,616,578	834,076	2,450,654
1	538000	Electric Expense	0	5,714,899	5,714,899	0	3,723,828	3,723,828	0	1,991,071	1,991,071
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	790,544	790,544	0	515,118	515,118	0	275,426	275,426
1	540000	Rent	0	1,133,590	1,133,590	0	738,647	738,647	0	394,943	394,943
1	540100	MT Trust Funds Land Settlement Rents	5,331,025	0	5,331,025	3,461,961	0	3,461,961	1,869,064	0	1,869,064
MAINTENANCE											
1	541000	Supervision & Engineering	0	484,754	484,754	0	315,866	315,866	0	168,888	168,888
1	542000	Structures	0	467,349	467,349	0	304,525	304,525	0	162,824	162,824
1	543000	Reservoirs, Dams, & Waterways	0	1,300,971	1,300,971	0	847,713	847,713	0	453,258	453,258
1	544000	Electric Plant	0	1,886,518	1,886,518	0	1,229,255	1,229,255	0	657,263	657,263
1	545000	Miscellaneous Hydraulic Plant	0	376,870	376,870	0	245,568	245,568	0	131,302	131,302
TOTAL HYDRO POWER GENERATION EXP			9,615,285	17,868,382	27,483,667	6,129,643	11,643,037	17,772,680	3,485,642	6,225,345	9,710,987
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	791,855	791,855	0	515,973	515,973	0	275,882	275,882
1	547000	Fuel	0	79,452,045	79,452,045	0	51,770,953	51,770,953	0	27,681,092	27,681,092
1	548000	Generation Expense	0	1,867,095	1,867,095	0	1,216,599	1,216,599	0	650,496	650,496
1	549000	Miscellaneous Other Power Generation Expense	0	521,812	521,812	0	340,013	340,013	0	181,799	181,799
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
MAINTENANCE											
1	551000	Supervision & Engineering	0	714,541	714,541	0	465,595	465,595	0	248,946	248,946
1	552000	Structures	0	16,601	16,601	0	10,817	10,817	0	5,784	5,784
1	553000	Generating & Electric Equipment	0	1,746,181	1,746,181	0	1,137,812	1,137,812	0	608,369	608,369
1	554000	Miscellaneous Other Power Generation Plant	0	116,708	116,708	0	76,047	76,047	0	40,661	40,661
TOTAL OTHER POWER GENERATION EXP			0	85,260,271	85,260,271	0	55,555,594	55,555,594	0	29,704,677	29,704,677
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,744,967	240,500,991	259,245,958	0	156,710,447	156,710,447	18,744,967	83,790,544	102,535,511
1	556000	System Control & Load Dispatching	0	603,483	603,483	0	393,230	393,230	0	210,253	210,253
E-557	557XXX	Other Expense	16,846,439	162,612,504	179,458,943	2,558,500	105,958,307	108,516,807	14,287,939	56,654,197	70,942,136
TOTAL OTHER POWER SUPPLY EXPENSE			35,591,406	403,716,978	439,308,384	2,558,500	263,061,984	265,620,484	33,032,906	140,654,994	173,687,900
TOTAL POWER PRODUCTION O&M EXP			45,180,315	551,001,519	596,181,834	8,374,545	359,032,592	367,407,137	36,805,770	191,968,927	228,774,697

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	1,928,303	2,157,322	158,213	1,256,482	1,414,695	70,806	671,821	742,627
1	561000	Load Dispatching	0	2,207,944	2,207,944	0	1,438,696	1,438,696	0	769,248	769,248
1	562000	Station Expense	0	263,292	263,292	0	171,561	171,561	0	91,731	91,731
1	563000	Overhead Line Expense	0	445,104	445,104	0	290,030	290,030	0	155,074	155,074
1	565000	Transmission of Electricity by Others	0	17,524,895	17,524,895	0	11,419,222	11,419,222	0	6,105,673	6,105,673
1	566000	Miscellaneous Transmission Expense	0	1,679,706	1,679,706	0	1,094,496	1,094,496	0	585,210	585,210
1	567000	Rent	0	115,904	115,904	0	75,523	75,523	0	40,381	40,381
MAINTENANCE											
1	568000	Supervision & Engineering	516	760,335	760,851	0	495,434	495,434	516	264,901	265,417
1	569000	Structures	2,853	331,817	334,670	0	216,212	216,212	2,853	115,605	118,458
1	570000	Station Equipment	0	957,430	957,430	0	623,861	623,861	0	333,569	333,569
1	571000	Overhead Lines	30,834	1,787,395	1,818,229	515	1,164,667	1,165,182	30,319	622,728	653,047
1	572000	Underground Lines	264	6,120	6,384	0	3,988	3,988	264	2,132	2,396
1	573000	Service Miscellaneous	3,627	12,883	16,510	230	8,395	8,625	3,397	4,488	7,885
TOTAL TRANSMISSION OPERATING EXP			267,113	28,021,128	28,288,241	158,958	18,258,567	18,417,525	108,155	9,762,561	9,870,716
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	28,116,231	28,116,231	0	18,320,536	18,320,536	0	9,795,695	9,795,695
1	403X40	Depreciation Expense--Transmission Plant	0	9,919,182	9,919,182	0	6,463,339	6,463,339	0	3,455,843	3,455,843
1	404X20	Amortization of Hydro Licensing Costs	21,004	913,392	934,396	21,004	595,166	616,170	0	318,226	318,226
1	404X30	Amortization of Limited-Term Plant	2,785	102,982	105,767	2,785	67,103	69,888	0	35,879	35,879
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	Reg Debit - Lancaster Generation	566,667	0	566,667	566,667	0	566,667	0	0	0
99	407322	Reg Debit Spokane River Relicense	43,042	0	43,042	39,164	0	39,164	3,878	0	3,878
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	5,937	200,000	205,937	5,937	130,320	136,257	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	-18,953	-18,953	0	-12,350	-12,350	0	-6,603	-6,603
99	407335	DSIT Amortization - ID	-7,914,221	0	-7,914,221	0	0	0	-7,914,221	0	-7,914,221
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	877,991	877,991	0	572,099	572,099	0	305,892	305,892
99	407382	Reg Debit Amt CDA Settlement	105,032	0	105,032	83,979	0	83,979	21,053	0	21,053
99	407395	Optional Renewable Power Revenue Offset	196,358	0	196,358	147,305	0	147,305	49,053	0	49,053
99	407400	Amortization of CCX Credits	-200,268	0	-200,268	0	0	0	-200,268	0	-200,268
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	103,620	0	103,620	0	0	0	103,620	0	103,620
99	407422	Reg Credit Spokane River Relicense	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
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	-7,624,601	0	-7,624,601	-5,171,924	0	-5,171,924	-2,452,677	0	-2,452,677
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	15,686,591	15,686,591	0	10,221,383	10,221,383	0	5,465,208	5,465,208
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-12,045,653	55,797,416	43,751,763	-1,804,769	36,357,596	34,552,827	-10,240,884	19,439,820	9,198,936
TOTAL PRODUCTION & TRANS EXPENSE			33,401,775	634,820,063	668,221,838	6,728,734	413,648,755	420,377,489	26,673,041	221,171,308	247,844,349

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	299,420	1,280,011	1,579,431	138,895	869,844	1,008,739	160,525	410,167	570,692
3	582000	Station Expense	593,443	25,047	618,490	358,425	17,021	375,446	235,018	8,026	243,044
3	583000	Overhead Line Expense	894,439	540,031	1,434,470	649,805	366,983	1,016,788	244,634	173,048	417,682
3	584000	Underground Line Expense	411,981	0	411,981	234,142	0	234,142	177,839	0	177,839
3	585000	Street Light & Signal System Operation Expense	219,467	0	219,467	45,742	0	45,742	173,725	0	173,725
3	586000	Meter Expense	1,708,709	0	1,708,709	1,504,323	0	1,504,323	204,386	0	204,386
3	587000	Customer Installations Expense	744,416	41,460	785,876	412,029	28,175	440,204	332,387	13,285	345,672
3	588000	Miscellaneous Distribution Expense	4,181,887	2,586,806	6,768,693	3,039,819	1,757,890	4,797,709	1,142,068	828,916	1,970,984
3	589000	Rent	5,980	242,838	248,818	5,519	165,023	170,542	461	77,815	78,276
MAINTENANCE:											
3	590000	Supervision & Engineering	344,821	810,049	1,154,870	211,092	550,477	761,569	133,729	259,572	393,301
3	591000	Structures	418,638	0	418,638	266,862	0	266,862	151,776	0	151,776
3	592000	Station Equipment	824,985	87,770	912,755	667,419	59,645	727,064	157,566	28,125	185,691
3	593000	Overhead Lines	8,467,951	784	8,468,735	5,426,177	533	5,426,710	3,041,774	251	3,042,025
3	594000	Underground Lines	881,140	0	881,140	579,455	0	579,455	301,685	0	301,685
3	595000	Line Transformers	1,021,405	275,074	1,296,479	659,231	186,929	846,160	362,174	88,145	450,319
3	596000	Street Light & Signal System Maintenance Exp	624,325	11	624,336	414,448	7	414,455	209,877	4	209,881
3	597000	Meters	133,305	0	133,305	110,658	0	110,658	22,647	0	22,647
3	598000	Miscellaneous Distribution Expense	317,325	57,277	374,602	289,826	38,923	328,749	27,499	18,354	45,853
TOTAL DISTRIBUTION OPERATING EXP			22,093,637	5,947,158	28,040,795	15,013,867	4,041,450	19,055,317	7,079,770	1,905,708	8,985,478
99	403X50	Depreciation Expense--Distribution Plant	28,906,622	5,150	28,911,772	18,467,847	3,500	18,471,347	10,438,775	1,650	10,440,425
E-OTX		Taxes Other Than FIT--Distribution	41,669,518	0	41,669,518	35,959,215	0	35,959,215	5,710,303	0	5,710,303
TOTAL DISTRIBUTION EXPENSES			92,669,777	5,952,308	98,622,085	69,440,929	4,044,950	73,485,879	23,228,848	1,907,358	25,136,206

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	607,431	607,431	0	398,785	398,785	0	208,646	208,646
2	902000	Meter Reading Expenses	2,651,455	101,887	2,753,342	2,236,295	66,890	2,303,185	415,160	34,997	450,157
E-903	903XXX	Customer Records & Collection Expenses	1,629,806	6,045,520	7,675,326	1,104,194	3,964,659	5,068,853	525,612	2,080,861	2,606,473
2	904000	Uncollectible Accounts	0	1,480,368	1,480,368	0	971,876	971,876	0	508,492	508,492
2	905000	Misc Customer Accounts	0	125,498	125,498	0	82,391	82,391	0	43,107	43,107
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,281,261	8,360,704	12,641,965	3,340,489	5,484,601	8,825,090	940,772	2,876,103	3,816,875
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,162,430	378,384	28,540,814	20,416,483	248,413	20,664,896	7,745,947	129,971	7,875,918
2	909000	Advertising	24,518	912,601	937,119	21,773	599,132	620,905	2,745	313,469	316,214
2	910000	Misc Customer Service & Info Exp	3,275	156,343	159,618	3,275	102,641	105,916	0	53,702	53,702
TOTAL CUSTOMER SERVICE & INFO EXP			28,190,223	1,447,328	29,637,551	20,441,531	950,186	21,391,717	7,748,692	497,142	8,245,834
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	8,373	8,373	0	5,497	5,497	0	2,876	2,876
2	913000	Advertising	154	440	594	154	289	443	0	151	151
2	916000	Miscellaneous Sales Expenses	109,799	20,799	130,598	106,349	13,655	120,004	3,450	7,144	10,594
TOTAL SALES EXPENSES			109,953	29,612	139,565	106,503	19,441	125,944	3,450	10,171	13,621
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	299,608	27,006,571	27,306,179	217,948	17,929,662	18,147,610	81,660	9,076,909	9,158,569
4	921000	Office Supplies & Expenses	3,491	4,210,534	4,214,025	3,467	2,795,374	2,798,841	24	1,415,160	1,415,184
4	922000	Admin Exp Transferred--Credit	857	-51,798	-50,941	0	-34,389	-34,389	857	-17,409	-16,552
4	923000	Outside Services Employed	53,782	15,647,736	15,701,518	53,782	10,388,532	10,442,314	0	5,259,204	5,259,204
4	924000	Property Insurance Premium	0	1,276,896	1,276,896	0	847,731	847,731	0	429,165	429,165
4	925XXX	Injuries and Damages	0	5,216,723	5,216,723	0	3,463,382	3,463,382	0	1,753,341	1,753,341
4	926XXX	Employee Pensions and Benefits	339,539	840,284	1,179,823	250,757	557,865	808,622	88,782	282,419	371,201
4	927000	Franchise Requirements	5,827	0	5,827	0	0	0	5,827	0	5,827
1	928000	Regulatory Commission Expenses	1,879,002	3,636,624	5,515,626	1,140,460	2,369,624	3,510,084	738,542	1,267,000	2,005,542
4	930000	Miscellaneous General Expenses	216,159	2,950,578	3,166,737	167,111	1,958,889	2,126,000	49,048	991,689	1,040,737
4	931000	Rents	62,822	906,687	969,509	51,110	601,950	653,060	11,712	304,737	316,449
4	935000	Maintenance of General Plant	736,925	7,131,967	7,868,892	249,584	4,734,913	4,984,497	487,341	2,397,054	2,884,395
TOTAL ADMIN & GEN OPERATING EXP			3,598,012	68,772,802	72,370,814	2,134,219	45,613,533	47,747,752	1,463,793	23,159,269	24,623,062

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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
E-ADP		Depreciation Expense--General Plant	2,857,633	7,422,283	10,279,916	1,563,334	4,927,654	6,490,988	1,294,299	2,494,629	3,788,928
4	404X31	Amortization - Mainframe Software	21,263	4,366,897	4,388,160	21,263	2,899,183	2,920,446	0	1,467,714	1,467,714
4	404X32	Amortization - PC Software	0	507,402	507,402	0	336,864	336,864	0	170,538	170,538
4	404X50	Amortization - Leasehold Imp	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
		TOTAL ADMIN & GENERAL EXPENSES	6,476,908	81,076,842	87,553,750	3,718,816	53,782,185	57,501,001	2,758,092	27,294,657	30,052,749
		TOTAL EXPENSES BEFORE FIT	165,129,897	731,686,857	896,816,754	103,777,002	477,930,118	581,707,120	61,352,895	253,756,739	315,109,634
		NET OPERATING INCOME BEFORE FIT			186,781,113			111,808,734			74,972,379
E-FIT		FEDERAL INCOME TAX--Normal Accrual			27,750,323			14,393,105			13,357,218
E-FIT		DEFERRED FEDERAL INCOME TAX			19,854,983			13,540,422			6,314,561
E-FIT		AMORTIZED ITC - NOXON			-142,993			-93,174			-49,819
		ELECTRIC NET OPERATING INCOME			139,318,800			83,968,381			55,350,419

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.956%	32.044%
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 April 30, 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	5000/5551	Purchased Power	0	151,082,856	151,082,856	0	98,445,589	98,445,589	0	52,637,267	52,637,267
1	555312	Purchased Power - Lancaster	0	13,980,147	13,980,147	0	9,109,464	9,109,464	0	4,870,683	4,870,683
1	555313	Energy Deviations - Lancaster	0	689,432	689,432	0	449,234	449,234	0	240,198	240,198
99	555380	Clearwater Purchases - Idaho	18,744,967	0	18,744,967	0	0	0	18,744,967	0	18,744,967
1	555550	Non Monetary - Exchange Power	0	206,301	206,301	0	134,426	134,426	0	71,875	71,875
i	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	73,883,798	73,883,798	0	48,142,683	48,142,683	0	25,741,115	25,741,115
1	555710	Intercompany Purchase	0	658,457	658,457	0	429,051	429,051	0	229,406	229,406
TOTAL ACCOUNT 555			18,744,967	240,500,991	259,245,958	0	156,710,447	156,710,447	18,744,967	83,790,544	102,535,511

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: E-557-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,315,105	5,315,105	0	3,463,322	3,463,322	0	1,851,783	1,851,783
1	557010	Other Power Supply Expense - Financial	0	-4,899,521	-4,899,521	0	-3,192,528	-3,192,528	0	-1,706,993	-1,706,993
1	557150	Fuel - Economic Dispatch	0	109,860,506	109,860,506	0	71,585,106	71,585,106	0	38,275,400	38,275,400
1	557160	Power Supply Expense - Miscellaneous	0	348,840	348,840	0	227,304	227,304	0	-121,536	121,536
99	557161	Unbilled Add-Ons	337,252	0	337,252	0	0	0	337,252	0	337,252
1	557170	Broker Fees - Power	0	609,390	609,390	0	397,079	397,079	0	212,311	212,311
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	4,019,459	0	4,019,459	4,019,459	0	4,019,459	0	0	0
99	557290	Washington ERM Amortization	-526,393	0	-526,393	-526,393	0	-526,393	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	-1,432,064	0	-1,432,064	-1,432,064	0	-1,432,064	0	0	0
99	557380	Idaho PCA Deferred	-1,898,982	0	-1,898,982	0	0	0	-1,898,982	0	-1,898,982
99	557390	Idaho PCA Amortization	15,528,465	0	15,528,465	0	0	0	15,528,465	0	15,528,465
1	557395	Optional Renewable Power Expense Offset	0	-118,543	-118,543	0	-77,243	-77,243	0	-41,300	-41,300
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	11,160,795	11,160,795	0	7,272,374	7,272,374	0	3,888,421	3,888,421
1	557711	Turbine Gas Bookout Offset	0	-17,795,872	-17,795,872	0	-11,595,790	-11,595,790	0	-6,200,082	-6,200,082
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,126,804	58,126,804	0	37,875,425	37,875,425	0	20,251,379	20,251,379
TOTAL ACCOUNT 557			16,846,439	162,612,504	179,458,943	2,558,500	105,958,307	108,516,807	14,287,939	56,654,197	70,942,136

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: E-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,629,806	5,824,664	7,454,470	1,104,194	3,823,950	4,928,144	525,612	2,000,714	2,526,326
12	903920	A/R Sold - Program Fees	0	216,459	216,459	0	137,908	137,908	0	78,551	78,551
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,801	2,801	0	1,596	1,596
		TOTAL ACCOUNT 903	1,629,806	6,045,520	7,675,326	1,104,194	3,964,659	5,068,853	525,612	2,080,861	2,606,473

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	12	Net Electric Plant	100.000%	63.711%	36.289%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended April 30, 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	224,855	378,384	603,239	143,815	248,413	392,228	81,040	129,971	211,011
99	908600	Public Purpose Tariff Rider Expense Offset	27,406,330	0	27,406,330	19,889,120	0	19,889,120	7,517,210	0	7,517,210
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	81,203	0	81,203	57,558	0	57,558	23,645	0	23,645
99	908990	DSM Amortization	124,052	0	124,052	0	0	0	124,052	0	124,052
		TOTAL ACCOUNT 908	28,162,430	378,384	28,540,814	20,416,483	248,413	20,664,896	7,745,947	129,971	7,875,918

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended April 30, 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		5.93%	6.60%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,676,157,021	1,073,498,504	602,658,517
	Interest Deduction for FIT Calculation	53,949,839	34,062,108	19,887,731

- 1 From 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

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended April 30, 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	1,083,597,867	693,515,854	390,082,013		
E-OPS	Operating & Maintenance Expense	767,300,765	482,970,482	284,330,283		
E-OPS	Book Depreciation & Amortization	72,159,880	52,556,040	19,603,840		
E-OTX	Taxes Other than FIT	57,356,109	46,180,598	11,175,511		
	Net Operating Income Before FIT	186,781,113	111,808,734	74,972,379		
E-INT	Less: Interest Expense	53,949,839	34,062,108	19,887,731		
E-SCM	Add: Schedule M Additions	108,956,072	62,817,347	46,138,725		
E-SCM	Less: Schedule M Deductions	155,108,692	94,624,180	60,484,512		
	Taxable Net Operating Income	86,678,654	45,939,793	40,738,861		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	30,337,529	16,078,928	14,258,601		
1	Production Tax Credit	(180,344)	(117,512)	(62,832)		
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)		
	Total Net Federal Income Tax	27,750,323	14,393,105	13,357,218		
E-DTE	Deferred FIT	19,854,983	13,540,422	6,314,561		
1	411400 Amortized Investment Tax Credit - Noxon	(142,993)	(93,174)	(49,819)		
	Total Net FIT/Deferred FIT	47,462,313	27,840,353	19,621,960		
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%	
		EFFECTIVE TAX RATE	0.3573	0.3581	0.3562	

* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended April 30, 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:										
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	31,908,354	51,360,977	83,269,331	20,107,976	33,618,296	53,726,272	11,800,378	17,742,681	29,543,059	
12	997001 Contributions In Aid of Construction	0	3,936,858	3,936,858	0	2,508,212	2,508,212	0	1,428,646	1,428,646	
2	997002 Injuries and Damages	0	1,828,544	1,828,544	0	1,200,457	1,200,457	0	628,087	628,087	
12	997003 Salvage	0	342,930	-342,930	0	-218,484	-218,484	0	-124,446	-124,446	
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	259,975	259,975	0	172,597	172,597	0	87,378	87,378	
99	997007 Idaho PCA	13,819,090	0	13,819,090	0	0	0	13,819,090	0	13,819,090	
99	997008 Idaho DSM Book Amortization	124,052	0	124,052	0	0	0	124,052	0	124,052	
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	348,641	348,641	0	231,463	231,463	0	117,178	117,178	
12	997016 Redemption Expense Amortization	0	-7,416,869	-7,416,869	0	-4,725,361	-4,725,361	0	-2,691,508	-2,691,508	
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	
4	997018 DSM Tariff Rider	0	48	48	0	32	32	0	16	16	
99	997018 DSM Tariff Rider	7,394,102	0	7,394,102	5,123,911	0	5,123,911	2,270,191	0	2,270,191	
1	997019 CSS Temporary Service Fees	166,520	0	166,520	37,170	0	37,170	129,350	0	129,350	
4	997020 FAS87 Current Pension Accrual	0	-2,385,531	-2,385,531	0	-1,583,754	-1,583,754	0	-801,777	-801,777	
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	429,462	429,462	0	273,615	273,615	0	155,847	155,847	
99	997033 BPA Residential Exchange	-787,499	0	-787,499	-546,434	0	-546,434	-241,065	0	-241,065	
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	-132,104	-132,104	0	-86,079	-86,079	0	-46,025	-46,025	
99	997064 Chicago Climate Exchange	-199,711	0	-199,711	0	0	0	-199,711	0	-199,711	
99	997065 Amortization - Unbilled Revenue Add-Ins	32,218	0	32,218	258,132	0	258,132	-225,914	0	-225,914	
1	997080 Book Transportation Depreciation	0	3,479,745	3,479,745	0	2,240,051	2,240,051	0	1,239,694	1,239,694	
1	997081 Deferred Compensation	0	649,329	649,329	0	431,090	431,090	0	218,239	218,239	
1	997082 Meal Disallowances	0	310,049	310,049	0	205,842	205,842	0	104,207	104,207	
1	997083 Paid Time Off	0	435,961	435,961	0	289,435	289,435	0	146,526	146,526	
1	997084 Customer Uncollectibles	0	-385,017	-385,017	0	-252,768	-252,768	0	-132,249	-132,249	
	TOTAL SCHEDULE M ADDITIONS	56,612,762	52,343,310	108,956,072	28,534,745	34,282,602	62,817,347	28,078,017	18,060,708	46,138,725	

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended April 30, 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	980,065	980,065	0	638,610	638,610	0	341,455	341,455
99	997043 Washington Deferred Power Costs	-3,501,181	0	-3,501,181	-3,501,181	0	-3,501,181	0	0	0
1	997044 Non-Monetary Power Costs	0	-206,301	-206,301	0	-134,426	-134,426	0	-71,875	-71,875
1	997045 Section 199 Manufacturing Deduction	0	4,000,496	4,000,496	0	2,606,723	2,606,723	0	1,393,773	1,393,773
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)	-261,503	0	-261,503	0	0	0	-261,503	0	-261,503
11	997049 Tax Depreciation	0	144,021,313	144,021,313	0	92,712,280	92,712,280	0	51,309,033	51,309,033
99	997050 CS2 Levelized Return	-103,620	0	-103,620	0	0	0	-103,620	0	-103,620
99	997051 Wind Generation AFUDC - ID	124,239	0	124,239	0	0	0	124,239	0	124,239
99	997054 Spokane River Relicensing	-43,042	0	-43,042	-39,164	0	-39,164	-3,878	0	-3,878
99	997058 Colstrip Settlement	-461,313	0	-461,313	0	0	0	-461,313	0	-461,313
99	997059 Spokane River Relicensing PME	-135,246	0	-135,246	-213,650	0	-213,650	78,404	0	78,404
1	997061 CDA Fund Settlement - AN	0	-200,000	-200,000	0	-130,320	-130,320	0	-69,680	-69,680
99	997061 CDA Fund Settlement	-5,937	0	-5,937	-5,937	0	-5,937	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	2,887,452	2,887,452	0	1,881,464	1,881,464	0	1,005,988	1,005,988
99	997063 CDA Lake Settlement	-105,032	0	-105,032	-83,979	0	-83,979	-21,053	0	-21,053
1	997067 CDA IPA Fund	0	80,678	80,678	0	52,570	52,570	0	28,108	28,108
1	997068 Noxon	0	-604,051	-604,051	0	-393,600	-393,600	0	-210,451	-210,451
1	997069 Lancaster Deferral	865,398	0	865,398	865,398	0	865,398	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	333,332	333,332	0	217,199	217,199	0	116,133	116,133
1	997073 DSIT Amortization - ID	7,230,057	0	7,230,057	0	0	0	7,230,057	0	7,230,057
	TOTAL SCHEDULE M DEDUCTIONS	3,619,616	151,489,076	155,108,692	-2,956,505	97,580,685	94,624,180	6,576,121	53,908,391	60,484,512

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.956%	32.044%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.451%	38.549%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.374%	35.626%
E-ALL	12	Net Electric Plant	100.000%	63.711%	36.289%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	27,490,336	27,490,336	0	17,550,655	17,550,655	0	9,939,681	9,939,681
99	410100	Deferred Federal Income Tax Expense - Washington	-1,175,613	0	-1,175,613	-1,175,613	0	-1,175,613	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-2,579,668	0	-2,579,668	0	0	-2,579,668	0	0	-2,579,668
	410100	Total	-3,755,281	27,490,336	23,735,055	-1,175,613	17,550,655	16,375,042	-2,579,668	9,939,681	7,360,013
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-887,827	-887,827	0	-566,815	-566,815	0	-321,012	-321,012
99	411100	Deferred Federal Income Tax Expense - Washington	-2,267,805	0	-2,267,805	-2,267,805	0	-2,267,805	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-724,440	0	-724,440	0	0	-724,440	0	0	-724,440
	411100	Total	-2,992,245	-887,827	-3,880,072	-2,267,805	-566,815	-2,834,620	-724,440	-321,012	-1,045,452
Total Deferred Federal Income Tax Expense			-6,747,526	26,602,509	19,854,983	-3,443,418	16,983,840	13,540,422	-3,304,108	9,618,669	6,314,561

E-ALL	14	Net Allocated Schedule M's	100.000%	63.843%	36.157%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended April 30, 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
PRODUCTION & TRANSMISSION											
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	1,564,197	1,564,197	0	1,019,231	1,019,231	0	544,966	544,966
1	408150	R&P Property Tax--Production	0	10,349,510	10,349,510	0	6,743,741	6,743,741	0	3,605,769	3,605,769
1	408180	R&P Property Tax--Transmission	0	3,336,275	3,336,275	0	2,173,917	2,173,917	0	1,162,358	1,162,358
1	409100	State Income Tax--Montana & Oregon	0	417,744	417,744	0	272,202	272,202	0	145,542	145,542
TOTAL PRODUCTION & TRANSMISSION			0	15,686,591	15,686,591	0	10,221,383	10,221,383	0	5,465,208	5,465,208
DISTRIBUTION											
99	408110	State Excise Tax	17,359,886	0	17,359,886	17,359,886	0	17,359,886	0	0	0
99	408120	Municipal Occupation & License Tax	18,505,556	0	18,505,556	15,385,661	0	15,385,661	3,119,895	0	3,119,895
99	408160	Miscellaneous State or Local Tax--WA & ID	6,841	0	6,841	0	0	0	6,841	0	6,841
99	408170	R&P Property Tax--Distribution	5,215,221	0	5,215,221	3,213,668	0	3,213,668	2,001,553	0	2,001,553
99	409100	State Income Tax--Idaho	582,014	0	582,014	0	0	0	582,014	0	582,014
TOTAL DISTRIBUTION			41,669,518	0	41,669,518	35,959,215	0	35,959,215	5,710,303	0	5,710,303
TOTAL TAXES OTHER THAN FIT			41,669,518	15,686,591	57,356,109	35,959,215	10,221,383	46,180,598	5,710,303	5,465,208	11,175,511

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 April 30, 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	182324/182325	CDA Lake CDR/IPA Fund	0	10,533,333	10,533,333	0	6,863,520	6,863,520	0	3,669,813	3,669,813
99	182381	CDA Settlement	0	37,807,769	37,807,769	0	24,635,542	24,635,542	0	13,172,227	13,172,227
1	302000	Franchises & Consents	525,097	44,068,186	44,593,283	525,097	28,714,830	29,239,927	0	15,353,356	15,353,356
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
1	C-IPL	Misc Intangible Plt- (303000)	0	2,383,652	2,383,652	0	1,553,188	1,553,188	0	830,464	830,464
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	115,992	21,806,592	21,922,584	115,992	14,477,396	14,593,388	0	7,329,196	7,329,196
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	5,025,640	5,025,640	0	3,336,522	3,336,522	0	1,689,118	1,689,118
TOTAL INTANGIBLE PLANT			794,268	121,625,172	122,419,440	794,268	79,580,998	80,375,266	0	42,044,174	42,044,174
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,503	2,230,503	0	1,453,396	1,453,396	0	777,107	777,107
1	311XXX	Structures & Improvements	0	125,059,847	125,059,847	0	81,488,996	81,488,996	0	43,570,851	43,570,851
1	312000	Boiler Plant	0	167,963,761	167,963,761	0	109,445,187	109,445,187	0	58,518,574	58,518,574
1	313000	Generators	0	1,481	1,481	0	965	965	0	516	516
1	314000	Turbogenerator Units	0	48,213,290	48,213,290	0	31,415,780	31,415,780	0	16,797,510	16,797,510
1	315000	Accessory Electric Equipment	0	26,931,991	26,931,991	0	17,548,885	17,548,885	0	9,383,106	9,383,106
1	316000	Miscellaneous Power Plant Equipment	0	15,660,844	15,660,844	0	10,204,606	10,204,606	0	5,456,238	5,456,238
TOTAL STEAM PRODUCTION PLANT			0	386,061,717	386,061,717	0	251,557,815	251,557,815	0	134,503,902	134,503,902
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,520,537	56,520,537	0	36,828,782	36,828,782	0	19,691,755	19,691,755
1	331XXX	Structures & Improvements	0	41,645,086	41,645,086	0	27,135,938	27,135,938	0	14,509,148	14,509,148
1	332XXX	Reservoirs, Dams, & Waterways	0	119,233,467	119,233,467	0	77,692,527	77,692,527	0	41,540,940	41,540,940
1	333000	Waterwheels, Turbines, & Generators	0	148,520,915	148,520,915	0	96,776,228	96,776,228	0	51,744,687	51,744,687
1	334000	Accessory Electric Equipment	0	33,801,337	33,801,337	0	22,024,951	22,024,951	0	11,776,386	11,776,386
1	335XXX	Miscellaneous Power Plant Equipment	0	7,335,212	7,335,212	0	4,779,624	4,779,624	0	2,555,588	2,555,588
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	409,056,117	409,056,117	0	266,540,965	266,540,965	0	142,515,152	142,515,152
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	887,253	887,253	0	578,134	578,134	0	309,119	309,119
1	341000	Structures & Improvements	0	15,989,232	15,989,232	0	10,418,584	10,418,584	0	5,570,648	5,570,648
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	7,369,469	7,369,469
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	199,110,319	199,110,319	0	129,740,284	129,740,284	0	69,370,035	69,370,035
1	345000	Accessory Electric Equipment	0	16,809,567	16,809,567	0	10,953,114	10,953,114	0	5,856,453	5,856,453
1	346000	Miscellaneous Power Plant Equipment	0	1,582,334	1,582,334	0	1,031,049	1,031,049	0	551,285	551,285
TOTAL OTHER PRODUCTION PLANT			0	277,407,808	277,407,808	0	180,758,929	180,758,929	0	96,648,879	96,648,879
TOTAL PRODUCTION PLANT			0	1,072,525,642	1,072,525,642	0	698,857,709	698,857,709	0	373,667,933	373,667,933

ELECTRIC UTILITY PLANT For Twelve Months Ended April 30, 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	17,667,943	17,667,943	0	11,512,432	11,512,432	0	6,155,511	6,155,511
1	352XXX	Structures & Improvements	0	16,276,470	16,276,470	0	10,605,748	10,605,748	0	5,670,722	5,670,722
1	353000	Station Equipment	0	187,831,030	187,831,030	0	122,390,699	122,390,699	0	65,440,331	65,440,331
1	354000	Towers & Fixtures	0	17,119,286	17,119,286	0	11,154,927	11,154,927	0	5,964,359	5,964,359
1	355000	Poles & Fixtures	0	134,328,314	134,328,314	0	87,528,329	87,528,329	0	46,799,985	46,799,985
1	356000	Overhead Conductors & Devices	0	107,573,317	107,573,317	0	70,094,773	70,094,773	0	37,478,544	37,478,544
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	487,604,166	487,604,166	0	317,722,874	317,722,874	0	169,881,292	169,881,292
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,329,079	0	4,329,079	3,330,711	0	3,330,711	998,368	0	998,368
99	360400	Land Easements	915,952	0	915,952	58,252	0	58,252	857,700	0	857,700
99	361000	Structures & Improvements	14,326,175	0	14,326,175	9,825,916	0	9,825,916	4,500,259	0	4,500,259
99	362000	Station Equipment	95,941,619	0	95,941,619	61,809,195	0	61,809,195	34,132,424	0	34,132,424
99	364000	Poles, Towers, & Fixtures	226,334,305	0	226,334,305	137,287,992	0	137,287,992	89,046,313	0	89,046,313
99	365000	Overhead Conductors & Devices	147,495,725	0	147,495,725	88,293,854	0	88,293,854	59,201,871	0	59,201,871
99	366000	Underground Conduit	77,175,067	0	77,175,067	47,776,596	0	47,776,596	29,398,471	0	29,398,471
99	367000	Underground Conductors & Devices	128,282,483	0	128,282,483	82,448,170	0	82,448,170	45,834,313	0	45,834,313
99	368000	Line Transformers	176,808,046	0	176,808,046	115,727,117	0	115,727,117	61,080,929	0	61,080,929
99	369XXX	Services	119,207,213	0	119,207,213	74,257,339	0	74,257,339	44,949,874	0	44,949,874
99	370000	Meters	46,053,809	0	46,053,809	17,161,568	0	17,161,568	28,892,241	0	28,892,241
99	373XXX	Street Light & Signal Systems	31,565,941	0	31,565,941	18,296,431	0	18,296,431	13,269,510	0	13,269,510
TOTAL DISTRIBUTION PLANT			1,068,435,414	0	1,068,435,414	656,273,141	0	656,273,141	412,162,273	0	412,162,273
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,856	3,201,190	4,021,046	372,214	2,125,270	2,497,484	447,642	1,075,920	1,523,562
4	390XXX	Structures & Improvements	7,166,540	37,823,186	44,989,726	2,162,875	25,110,813	27,273,688	5,003,665	12,712,373	17,716,038
4	391XXX	Office Furniture & Equipment	124,546	28,380,978	28,505,524	124,546	18,842,131	18,966,677	0	9,538,847	9,538,847
4	392XXX	Transportation Equipment	11,539,968	6,638,524	18,178,492	8,298,178	4,407,316	12,705,494	3,241,790	2,231,208	5,472,998
4	393000	Stores Equipment	301,509	1,249,080	1,550,589	126,985	829,264	956,249	174,524	419,816	594,340
4	394000	Tools, Shop & Garage Equipment	1,703,288	5,008,724	6,712,012	1,280,973	3,325,292	4,606,265	422,315	1,683,432	2,105,747
4	395000	Laboratory Equipment	339,797	1,395,541	1,735,338	215,357	926,500	1,141,857	124,440	469,041	593,841
4	396XXX	Power Operated Equipment	24,249,543	10,300,500	34,550,043	15,806,200	6,838,502	22,644,702	8,443,343	3,461,998	11,905,341
4	397XXX	Communications Equipment	11,422,807	45,474,958	56,897,765	5,977,619	30,190,825	36,168,444	5,445,188	15,284,133	20,729,321
4	398000	Miscellaneous Equipment	4,325	325,424	329,749	869	216,049	216,918	3,456	109,375	112,831
TOTAL GENERAL PLANT			57,672,179	139,798,105	197,470,284	34,365,816	92,811,962	127,177,778	23,306,363	46,986,143	70,292,506
TOTAL PLANT IN SERVICE			1,126,901,861	1,821,553,085	2,948,454,946	691,433,225	1,188,973,543	1,880,406,768	435,468,636	632,579,542	1,068,048,178
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,126,901,861	1,821,553,085	2,948,454,946	691,433,225	1,188,973,543	1,880,406,768	435,468,636	632,579,542	1,068,048,178

ELECTRIC UTILITY PLANT For Twelve Months Ended April 30, 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	260,552,718	260,552,718	0	169,776,151	169,776,151	0	90,776,567	90,776,567
1	108X02	Hydro Production Plant	0	103,173,077	103,173,077	0	67,227,577	67,227,577	0	35,945,500	35,945,500
1	108X03	Other Production Plant	0	61,833,231	61,833,231	0	40,290,533	40,290,533	0	21,542,698	21,542,698
1	108X04	Transmission Plant	0	165,284,701	165,284,701	0	107,699,511	107,699,511	0	57,585,190	57,585,190
E-ADP	108X05	Distribution Plant	325,041,305	0	325,041,305	199,448,595	0	199,448,595	125,592,710	0	125,592,710
E-ADP	108X06	General Plant - Non-Transportation	16,298,850	46,747,920	63,046,770	9,242,656	31,035,944	40,278,600	7,056,194	15,711,976	22,768,170
E-ADP	108X07	General Plant - Transportation	3,964,143	2,280,471	6,244,614	2,850,541	1,514,005	4,364,546	1,113,602	766,466	1,880,068
TOTAL ACCUMULATED DEPRECIATION			345,304,298	639,872,118	985,176,416	211,541,792	417,543,721	629,085,513	133,762,506	222,328,397	356,090,903
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	21,915	4,483,946	4,505,861	21,915	2,921,739	2,943,654	0	1,562,207	1,562,207
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	16,246	671,615	687,861	16,246	437,624	453,870	0	233,991	233,991
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	3,939	9,717,723	9,721,662	3,939	6,451,596	6,455,535	0	3,266,127	3,266,127
4	111X32	Intangible Plant--PC Software (C-AAM)	0	3,935,626	3,935,626	0	2,612,862	2,612,862	0	1,322,764	1,322,764
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	90,404	90,404	0	60,019	60,019	0	30,385	30,385
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			152,778	18,899,746	19,052,524	152,778	12,484,127	12,636,905	0	6,415,619	6,415,619
NET ELECTRIC UTILITY PLANT			781,444,785	1,162,781,221	1,944,226,006	479,738,655	758,945,695	1,238,684,350	301,706,130	403,835,526	705,541,656

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%

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended April 30, 2011 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	781,444,785	1,162,781,221	1,944,226,006	479,738,655	758,945,695	1,238,684,350	301,706,130	403,835,526	705,541,656
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - Boulder Park Idaho Write Off (190040)	597,961	0	597,961	0	0	0	597,961	0	597,961
99	ADFIT - KF Reserve (190420)	452,920	0	452,920	452,920	0	452,920	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	80,086	80,086	0	53,169	53,169	0	26,917	26,917
12	Deferred FIT - Electric Plant In Service (282900)	0	-257,565,443	-257,565,443	0	-164,097,519	-164,097,519	0	-93,467,924	-93,467,924
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-13,963,202	-13,963,202	0	9,270,170	-9,270,170	0	-4,693,032	-4,693,032
99	ADFIT - WNP3 (283120)	-3,889,339	0	-3,889,339	-3,889,339	0	-3,889,339	0	0	0
1	Colstrip PCB (283200)	0	-515,381	-515,381	0	-335,822	-335,822	0	-179,559	-179,559
99	ADFIT - Lancaster (283312)	-851,181	0	-851,181	-851,181	0	-851,181	0	0	0
99	Spokane River Relicensing (283322)	-285,077	0	-285,077	-265,098	0	-265,098	19,979	0	-19,979
99	Spokane River PM&Es (283323)	-251,294	0	-251,294	-161,267	0	-161,267	-90,027	0	-90,027
1	ADFIT - Lake CDA CDR Fund (283324)	-38,527	-3,307,500	-3,346,027	-38,527	-2,155,167	-2,193,694	0	-1,152,333	-1,152,333
1	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	-554,167	-632,993	37,841	-361,095	-398,936	-40,985	193,072	-234,057
99	ADFIT - MT Lease Payments (283365)	-2,207,297	0	-2,207,297	1,460,381	0	-1,460,381	746,916	0	-746,916
1	CDA Lake Settlement (283382)	-636,680	-13,232,719	-13,869,399	-529,895	-8,622,440	-9,152,335	-106,785	-4,610,279	-4,717,064
12	Electric portion of Bond Redemptions (283850)	0	-3,673,942	-3,673,942	0	-2,340,705	-2,340,705	0	-1,333,237	-1,333,237
	TOTAL ACCUM DEFERRED INCOME TAX	-7,187,340	-292,732,268	-299,919,608	-6,780,609	-187,129,749	-193,910,358	-406,731	-105,602,519	-106,009,250
	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	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,772,040	0	5,772,040	4,142,950	0	4,142,950	1,629,090	0	1,629,090
99	Boulder Park Disallowed Accumulated Depr (108050)	891,540	0	891,540	0	0	0	891,540	0	891,540
99	Colstrip Disallowed AFUDC (111100)	-2,360,617	0	-2,360,617	-756,537	0	-756,537	-1,604,080	0	-1,604,080
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	Invest in Exchange Power (124900, 124930)	21,641,546	0	21,641,546	21,641,546	0	21,641,546	0	0	0
99	Lancaster Generation (182312)	2,431,944	0	2,431,944	2,431,944	0	2,431,944	0	0	0
99	Spokane River Relicensing (182322)	782,705	0	782,705	725,622	0	725,622	57,083	0	57,083
99	Spokane River PM&Es (182323)	717,926	0	717,926	460,764	0	460,764	257,162	0	257,162
99	CDA CDR Fund (182324)	110,077	0	110,077	110,077	0	110,077	0	0	0
99	CDA Lake Settlement (182382)	1,513,985	0	1,513,985	1,513,985	0	1,513,985	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	Montana Riverbed Settlement (186360)	6,306,563	0	6,306,563	4,172,516	0	4,172,516	2,134,047	0	2,134,047
99	CDA Lake Settlement (186382)	305,101	0	305,101	0	0	0	305,101	0	305,101
99	DSM Programs (186710)	29,132	0	29,132	0	0	0	29,132	0	29,132
99	Nez Perce Settlement - Idaho (186800)	316,871	0	316,871	0	0	0	316,871	0	316,871
4	Gain on Sale of General Office Bldg (253850)	0	-228,774	-228,774	0	-151,883	-151,883	0	-76,891	-76,891
99	Colstrip 3 AFUDC Reallocation	0	0	0	1,429,746	0	-1,429,746	1,429,746	0	1,429,746
	TOTAL OTHER ADJUSTMENTS	32,079,397	-228,774	31,850,623	28,876,395	-151,883	28,724,512	3,203,002	-76,891	3,126,111
	NET RATE BASE	806,336,842	869,820,179	1,676,157,021	501,834,441	571,664,063	1,073,498,504	304,502,401	298,156,116	602,658,517

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%	63.711%	36.289%
E-ALL	13	Net Electric General Plant	100.000%	64.390%	35.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Electric Copy

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas	
99	404X30	Limited-Term Plant	Utility 0	95,310	95,310	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		105,013	102,983	2,030	0
99	404X31	Mainframe Software	Utility 0	157,688	157,688	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,815,191	4,209,209	1,132,625	473,357
8			Utility 8	197,805	0	139,601	58,204
9			Utility 9	0	0	0	0
		TOTAL		6,170,684	4,366,897	1,272,226	531,561
99	404X32	PC Software	Utility 0	60,828	60,828	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	616,958	446,573	120,165	50,220
8			Utility 8	55,096	0	38,884	16,212
9			Utility 9	0	0	0	0
		TOTAL		736,749	507,401	162,916	66,432
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,304	7,458	2,007	839
		TOTAL		10,304	7,458	2,007	839
		TOTAL		7,022,750	4,984,739	1,439,179	598,832

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	100.000%			

ALLOCATION OF COMMON DEPRECIATION EXPENSE For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Electric Copy

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	8,614,301	6,235,290	1,677,807	701,204
8	Utility 8	143,225	0	101,081	42,144
9	Utility 9	479,985	379,548	100,437	0
9	Utility 9 - Washington	99,950	79,035	20,915	0
9	Utility 9 - Idaho	412,621	326,280	86,341	0
	Total	9,750,082	7,020,153	1,986,581	743,348
7	403X70 Utility 7	6,930	5,016	1,350	564
9	Utility 9	15,427	12,199	3,228	0
	Total	22,357	17,215	4,578	564

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%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A Electric Copy
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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	39,907,808	39,907,808		
99	108X06	Utility 1 - Allocated	625,146		625,146	
99	108X06	Utility 1 - Washington	2,409,524		2,409,524	
99	108X06	Utility 1 - Idaho	832,275		832,275	
99	108X06	Utility 2 - Oregon	2,332,219			2,332,219
7	108X06	Utility 7	14,737,032	10,667,106	2,870,332	1,199,594
8	108X06	Utility 8	976,305	0	689,027	287,278
9	108X06	Utility 9	15,772,186	12,471,856	3,300,330	0
Total			77,592,495	63,046,770	10,726,634	3,819,091

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,648,868	5,648,868	0	0
99	108X07	Utility 1 - Allocated	222,870	0	222,870	0
99	108X07	Utility 1 - Washington	469,531	0	469,531	0
99	108X07	Utility 1 - Idaho	203,265	0	203,265	0
99	108X07	Utility 2 - Oregon	1,035,962	0	0	1,035,962
7	108X07	Utility 7	11,188	8,098	2,179	911
9	108X07	Utility 9	743,153	587,648	155,505	0
Total			8,334,837	6,244,614	1,053,350	1,036,873

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 GENERAL PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A Electric Copy
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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	4,076,558	0	0	2,950,735	2,950,735	0	0	793,991	793,991	0	331,832	331,832
9		Utility 9 - Wa	470,710	372,214	0	0	372,214	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	287,929	0	0	227,680	227,680	0	0	60,249	60,249	0	0	0
		TOTAL ACCOUNT	6,346,341	372,214	447,642	3,201,189	4,021,045	575,660	91,489	854,240	1,521,389	472,075	331,832	803,907
	390XXX	Structures & Improvements												
99		Utility 0	3,557,174	502,186	1,428,718	1,626,270	3,557,174	0	0	0	0	0	0	0
99		Utility 1	1,123,703	0	0	0	0	1,123,703	0	0	1,123,703	0	0	0
99		Utility 2	3,393,937	0	0	0	0	0	0	0	0	3,393,937	0	3,393,937
7		Utility 7	44,601,786	0	0	32,284,111	32,284,111	0	0	8,687,090	8,687,090	0	3,630,585	3,630,585
9		Utility 9 - Wa	2,100,144	1,660,689	0	0	1,660,689	439,455	0	0	439,455	0	0	0
9		Utility 9 - Idaho	4,520,962	0	3,574,951	0	3,574,951	0	946,011	0	946,011	0	0	0
9		Utility 9 - Allocated	4,948,214	0	0	3,912,800	3,912,800	0	0	1,035,414	1,035,414	0	0	0
		TOTAL ACCOUNT	64,245,920	2,162,875	5,003,664	37,823,186	44,989,725	1,563,158	946,011	9,722,504	12,231,673	3,393,937	3,630,585	7,024,522
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,927,288	124,546	0	1,802,742	1,927,288	0	0	0	0	0	0	0
7		Utility 7	36,718,893	0	0	26,578,236	26,578,236	0	0	7,151,739	7,151,739	0	2,988,918	2,988,918
8		Utility 8	392,838	0	0	0	0	0	0	277,245	277,245	0	115,593	115,593
		TOTAL ACCOUNT	39,039,019	124,546	0	28,380,978	28,505,524	0	0	7,428,984	7,428,984	0	3,104,511	3,104,511
	392XXX	Transportation Equipment												
99		Utility 0	15,329,623	7,259,027	2,642,842	5,427,754	15,329,623	0	0	0	0	0	0	0
99		Utility 1	5,748,049	0	0	0	0	3,555,173	1,195,439	997,437	5,748,049	0	0	0
99		Utility 2	2,205,668	0	0	0	0	0	0	0	0	2,205,668	0	2,205,668
7		Utility 7	501,819	0	0	363,232	363,232	0	0	97,739	97,739	0	40,848	40,848
9		Utility 9 - Wa	1,314,133	1,039,151	0	0	1,039,151	274,982	0	0	274,982	0	0	0
9		Utility 9 - Idaho	757,443	0	598,948	0	598,948	0	158,495	0	158,495	0	0	0
9		Utility 9 - Allocated	1,071,815	0	0	847,538	847,538	0	0	224,277	224,277	0	0	0
		TOTAL ACCOUNT	26,928,550	8,298,178	3,241,790	6,638,524	18,178,492	3,830,155	1,353,934	1,319,453	6,503,542	2,205,668	40,848	2,246,516

COMMON GENERAL PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A Electric Copy
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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	394,981	10,739	14,745	369,497	394,981	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	147,007	116,246	0	0	116,246	30,761	0	0	30,761	0	0	0
9		Utility 9 - Idaho	202,060	0	159,779	0	159,779	0	42,281	0	42,281	0	0	0
9		Utility 9 - Allocated	1,112,340	0	0	879,583	879,583	0	0	232,757	232,757	0	0	0
		TOTAL ACCOUNT	1,997,886	126,985	174,524	1,249,080	1,550,589	115,032	42,281	232,757	390,070	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,360,471	1,248,092	414,875	1,697,504	3,360,471	0	0	0	0	0	0	0
99		Utility 1	1,883,663	0	0	0	0	1,009,308	451,629	422,726	1,883,663	0	0	0
99		Utility 2	927,450	0	0	0	0	0	0	0	0	927,450	0	927,450
7		Utility 7	4,253,878	0	0	3,079,084	3,079,084	0	0	828,528	828,528	0	346,266	346,266
8		Utility 8	1,074,679	0	0	0	0	0	0	758,455	758,455	0	316,224	316,224
9		Utility 9 - Wa	41,581	32,880	0	0	32,880	8,701	0	0	8,701	0	0	0
9		Utility 9 - Idaho	9,409	0	7,440	0	7,440	0	1,969	0	1,969	0	0	0
9		Utility 9 - Allocated	293,564	0	0	232,136	232,136	0	0	61,428	61,428	0	0	0
		TOTAL ACCOUNT	11,844,695	1,280,972	422,315	5,008,724	6,712,011	1,018,009	453,598	2,071,137	3,542,744	927,450	662,490	1,589,940
	395000	Laboratory Equipment												
99		Utility 0	1,273,999	202,748	120,415	950,836	1,273,999	0	0	0	0	0	0	0
99		Utility 1	272,102	0	0	0	0	88,549	28,879	154,674	272,102	0	0	0
99		Utility 2	250,234	0	0	0	0	0	0	0	0	250,234	0	250,234
7		Utility 7	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
8		Utility 8	35,276	0	0	0	0	0	0	24,896	24,896	0	10,380	10,380
9		Utility 9 - Wa	15,946	12,609	0	0	12,609	3,337	0	0	3,337	0	0	0
9		Utility 9 - Idaho	5,090	0	4,025	0	4,025	0	1,065	0	1,065	0	0	0
9		Utility 9 - Allocated	236,819	0	0	187,265	187,265	0	0	49,554	49,554	0	0	0
		TOTAL ACCOUNT	2,445,130	215,357	124,440	1,395,541	1,735,338	91,886	29,944	298,397	420,227	250,234	39,331	289,565

COMMON GENERAL PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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Electric Copy

***** 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
	396XXX	Power Operated Equipment												
99		Utility 0	32,702,417	15,260,388	8,033,581	9,408,448	32,702,417	0	0	0	0	0	0	0
99		Utility 1	4,112,934	0	0	0	0	2,831,229	848,674	433,031	4,112,934	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	690,246	545,812	0	0	545,812	144,434	0	0	144,434	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	620,961	0	0	491,025	491,025	0	0	129,936	129,936	0	0	0
		TOTAL ACCOUNT	39,242,623	15,806,200	8,443,343	10,300,501	34,550,044	2,975,663	957,106	670,877	4,603,646	43,834	45,099	88,933
	397XXX	Communication Equipment												
99		Utility 0	40,752,935	5,610,408	2,248,795	12,893,732	40,752,935	0	0	0	0	0	0	0
99		Utility 1	778,902	0	0	0	0	456,059	322,843	0	778,902	0	0	0
99		Utility 2	651,444	0	0	0	0	0	0	0	0	651,444	0	651,444
7		Utility 7	9,456,065	0	0	6,844,583	6,844,583	0	0	1,841,758	1,841,758	0	769,724	769,724
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,383	367,211	0	0	367,211	97,172	0	0	97,172	0	0	0
9		Utility 9 - Idaho	4,042,230	0	3,196,393	0	3,196,393	0	845,837	0	845,837	0	0	0
9		Utility 9 - Allocated	7,254,687	0	0	5,736,644	5,736,644	0	0	1,518,043	1,518,043	0	0	0
		TOTAL ACCOUNT	64,326,726	5,977,619	5,445,188	45,474,959	56,897,766	553,231	1,168,680	4,013,382	5,735,293	651,444	1,042,223	1,693,667
	398000	Miscellaneous Equipment												
99		Utility 0	9,193	0	2,299	6,894	9,193	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	1,479	0	0	0	0	0	0	0	0	1,479	0	1,479
7		Utility 7	433,203	0	0	313,565	313,565	0	0	84,375	84,375	0	35,263	35,263
9		Utility 9 - Wa	1,099	869	0	0	869	230	0	0	230	0	0	0
9		Utility 9 - Idaho	1,463	0	1,157	0	1,157	0	306	0	306	0	0	0
9		Utility 9 - Allocated	6,279	0	0	4,965	4,965	0	0	1,314	1,314	0	0	0
		TOTAL ACCOUNT	452,716	869	3,456	325,424	329,749	230	306	85,689	86,225	1,479	35,263	36,742
		TOTAL GENERAL PLANT	256,869,606	34,365,815	23,306,362	139,798,106	197,470,283	10,723,024	5,043,349	26,697,420	42,463,793	8,003,348	8,932,182	16,935,530

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,068,435,414	0	1,068,435,414	656,273,141	0	656,273,141	412,162,273	0	412,162,273
E-PLT	360200	Less Land and Land Rights	4,329,079	0	4,329,079	3,330,711	0	3,330,711	998,368	0	998,368
		Depreciable Distribution Plant	1,064,106,335	0	1,064,106,335	652,942,430	0	652,942,430	411,163,905	0	411,163,905
		Percentage		0.000%	100.000%	61.361%			38.639%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	325,041,305	199,448,595		199,448,595	125,592,710		125,592,710
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	325,041,305	0	325,041,305	199,448,595	0	199,448,595	125,592,710	0	125,592,710
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	57,672,179	139,798,105	197,470,284	34,365,816	92,811,962	127,177,778	23,306,363	46,986,143	70,292,506
E-PLT	389XXX	Less: General Land and Land Rights	819,856	3,201,190	4,021,046	372,214	2,125,270	2,497,484	447,642	1,075,920	1,523,562
E-PLT	392XXX	Less: General Transportation Plant	11,539,968	6,638,524	18,178,492	8,298,178	4,407,316	12,705,494	3,241,790	2,231,208	5,472,998
		Depreciable Non Transport General Plant	45,312,355	129,958,391	175,270,746	25,695,424	86,279,376	111,974,800	19,616,931	43,679,015	63,295,946
		Percentage		74.148%	100.000%	14.660%			11.192%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,747,920	63,046,770	9,242,656			7,056,194		
C-DEP	403X60	Common Depreciation Expense		4,904,770	6,614,838	969,735			740,333		
C-DEP	403X60	Washington Depreciation Expense			79,035	79,035			0		
C-DEP	403X60	Idaho Depreciation Expense			326,280	0			326,280		
	403X60	Depreciation Expense		2,452,560	3,116,375	465,647			198,168		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Elec Gen Plant (C-ADP)	16,298,850	46,747,920	63,046,770	9,242,656	31,035,944	40,278,600	7,056,194	15,711,976	22,768,170
4	403X60	Depreciation Expense (C-DEP)	1,710,068	4,904,770	6,614,838	969,735	3,256,277	4,226,012	740,333	1,648,493	2,388,826
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	405,315	0	405,315	79,035	0	79,035	326,280	0	326,280
4	403X60	Depreciation Expense	663,815	2,452,560	3,116,375	465,647	1,628,255	2,093,902	198,168	824,305	1,022,473
		Total Depreciation Expense	2,779,198	7,357,330	10,136,528	1,514,417	4,884,532	6,398,949	1,264,781	2,472,798	3,737,579

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	11,539,968	6,638,524	18,178,492	8,298,178	4,407,316	12,705,494	3,241,790	2,231,208	5,472,998
		Percentage		36.519%	100.000%	45.648%			17.833%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,280,471	6,244,614	2,850,541			1,113,602		
C-DEP	403X70	Depreciation Expense		6,287	17,215	7,858			3,070		
	403X70	Depreciation Expense		58,666	126,174	41,059			26,448		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,964,143	2,280,471	6,244,614	2,850,541	1,514,005	4,364,546	1,113,602	766,466	1,880,068
4	403X70	Depreciation Expense (C-DEP)	10,928	6,287	17,215	7,858	4,174	12,032	3,070	2,113	5,183
4	403X70	Depreciation Expense	67,507	58,666	126,173	41,059	38,948	80,007	26,448	19,718	46,166
	403X70	Total Depreciation Expense	78,435	64,953	143,388	48,917	43,122	92,039	29,518	21,831	51,349

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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Electric Copy

***** 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	2,230,201	0	0	2,230,201	2,230,201	0	0	0	0	0	0	0
99		Utility 1	1,088,162	0	0	0	0	919,712	168,450	0	1,088,162	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
		TOTAL ACCOUNT	3,512,421	0	0	2,383,652	2,383,652	919,712	168,450	40,607	1,128,769	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	905,361	115,992	0	789,369	905,361	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	29,036,131	0	0	21,017,223	21,017,223	0	0	5,655,367	5,655,367	0	2,363,541	2,363,541
8		Utility 8	989,026	0	0	0	0	0	0	698,005	698,005	0	291,021	291,021
		TOTAL ACCOUNT	30,976,958	115,992	0	21,806,592	21,922,584	0	0	6,353,372	6,353,372	46,440	2,654,562	2,701,002
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	495,706	0	0	495,706	495,706	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	6,258,284	0	0	4,529,934	4,529,934	0	0	1,218,926	1,218,926	0	509,424	509,424
8		Utility 8	336,597	0	0	0	0	0	0	237,553	237,553	0	99,044	99,044
		TOTAL ACCOUNT	7,111,155	0	0	5,025,640	5,025,640	0	0	1,475,816	1,475,816	1,231	608,468	609,699
		TOTAL	41,600,534	115,992	0	29,215,884	29,331,876	919,712	168,450	7,869,795	8,957,957	47,671	3,263,030	3,310,701

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A Electric Copy
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	4,483,946	4,483,946	0	0
		Total	4,483,946	4,483,946	0	0
		Accum Amort 111X30				
99		Utility 0	650,195	650,195	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	31,850	0	0	31,850
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	27,087	21,419	5,668	0
		Total	709,132	671,614	5,668	31,850
		Accum Amort 111X31				
99		Utility 0	358,721	358,721	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	31,347	0	0	31,347
7		Utility 7	12,929,834	9,359,002	2,518,344	1,052,488
8		Utility 8	119,800	0	84,549	35,251
9		Utility 9	0	0	0	0
		Total	13,439,702	9,717,723	2,602,893	1,119,086
		Accum Amort 111X32				
99		Utility 0	386,411	386,411	0	0
99		Utility 1	9,114	0	9,114	0
99		Utility 2 - Oregon	198	0	0	198
7		Utility 7	4,903,382	3,549,215	955,032	399,135
8		Utility 8	318,777	0	224,977	93,800
9		Utility 9	0	0	0	0
		Total	5,617,882	3,935,626	1,189,123	493,133
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	39,212	0	0	39,212
7		Utility 7	110,837	80,227	21,588	9,022

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Electric Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		Total	162,919	90,404	24,281	48,234
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,414,013	18,899,745	3,821,965	1,692,303

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A	Electric Copy
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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	-17,380,529	-12,580,548	3,385,206	-1,414,775
9	282900	Utility 9	-1,748,534	-1,382,653	-365,881	0
		Total	-19,129,063	-13,963,201	-3,751,087	-1,414,775

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%