

ELECTRIC RATE OF RETURN For Twelve Months Ended May 31, 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	138,259,874	83,777,792	54,482,082
E-ALL	Colstrip 3 AFUDC Reallocation	0	-191,040	191,040
	Adjusted Net Operating Income	138,259,874	83,586,752	54,673,122
E-APL	Electric Net Rate Base	1,680,508,971	1,076,730,261	603,778,710
	RATE OF RETURN	8.227%	7.763%	9.055%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 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 Percent	05-31-2011	357,508 100.000%	234,708 65.651%	122,800 34.349%	
3	E-OPS	Direct Distribution Operating Expense Percent		21,797,269 100.000%	14,866,463 68.203%	6,930,806 31.797%	
	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		400.000%	265.560%	134.440%	
		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 May 31, 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 May 31, 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
		<b>Total</b>	<b>25,479,048</b>	<b>0</b>	<b>19,416,441 6,062,607</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>76.206% 23.794%</b>
		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
		<b>Total</b>	<b>13,643,715</b>	<b>0</b>	<b>9,385,883 4,257,832</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>68.793% 31.207%</b>
		Number of Customers at	319,141	0	223,040 96,101
	12/31/2010	<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>69.888% 30.112%</b>
		Net Direct Plant	464,005,775	0	312,801,546 151,204,229
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>67.413% 32.587%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>282.299% 117.701%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.575% 29.425%</b>

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 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	746,631,892	459,172,605	287,459,287	
		Percent	100.000%	61.499%	38.501%	
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	77,676,454	50,032,288	27,644,166	
		Percent	100.000%	64.411%	35.589%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 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	1,950,823,138 100.000%	1,243,352,479 63.735%	707,470,659 36.265%
13	E-PLT	Net Electric General Plant Percent	130,009,239 100.000%	83,836,741 64.485%	46,172,498 35.515%
14		Net Allocated Schedule M's Percent	-100,639,184 100.000%	-64,299,042 63.891%	-36,340,142 36.109%
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 May 31, 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
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	316,304,327	0	316,304,327	209,567,214	0	209,567,214	106,737,113	0	106,737,113
99	442200	Commercial - Firm & Int.	272,335,588	0	272,335,588	187,012,068	0	187,012,068	85,323,520	0	85,323,520
1	442300	Industrial	118,890,065	0	118,890,065	52,151,354	0	52,151,354	66,738,711	0	66,738,711
99	444000	Public Street & Highway Lighting	6,777,456	0	6,777,456	4,467,824	0	4,467,824	2,309,632	0	2,309,632
99	499XXX	Unbilled Revenue	3,169,517	0	3,169,517	2,519,922	0	2,519,922	649,595	0	649,595
99	448000	Interdepartmental Revenue	1,008,255	0	1,008,255	786,638	0	786,638	221,617	0	221,617
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>718,485,208</b>	<b>0</b>	<b>718,485,208</b>	<b>456,505,020</b>	<b>0</b>	<b>456,505,020</b>	<b>261,980,188</b>	<b>0</b>	<b>261,980,188</b>
1	447XXX	Sales for Resale	0	195,013,739	195,013,739	0	127,070,952	127,070,952	0	67,942,787	67,942,787
<b>TOTAL SALES OF ELECTRICITY</b>			<b>718,485,208</b>	<b>195,013,739</b>	<b>913,498,947</b>	<b>456,505,020</b>	<b>127,070,952</b>	<b>583,575,972</b>	<b>261,980,188</b>	<b>67,942,787</b>	<b>329,922,975</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	541,693	0	541,693	337,851	0	337,851	203,842	0	203,842
1	453000	Sales of Water & Water Power	0	247,892	247,892	0	161,526	161,526	0	86,366	86,366
1	454000	Rent from Electric Property	2,779,884	64,216	2,844,100	1,893,163	41,843	1,935,006	886,721	22,373	909,094
1	456XXX	Other Electric Revenues	159,846	173,030,257	173,190,103	114,123	112,746,515	112,860,638	45,723	60,283,742	60,329,465
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>3,481,423</b>	<b>173,342,365</b>	<b>176,823,788</b>	<b>2,345,137</b>	<b>112,949,884</b>	<b>115,295,021</b>	<b>1,136,286</b>	<b>60,392,481</b>	<b>61,528,767</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>721,966,631</b>	<b>368,356,104</b>	<b>1,090,322,735</b>	<b>458,850,157</b>	<b>240,020,836</b>	<b>698,870,993</b>	<b>263,116,474</b>	<b>128,335,268</b>	<b>391,451,742</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	572,558	572,558	0	373,079	373,079	0	199,479	199,479
1	501000	Fuel	0	27,677,414	27,677,414	0	18,034,603	18,034,603	0	9,642,811	9,642,811
1	502000	Steam Expense	0	4,357,194	4,357,194	0	2,839,148	2,839,148	0	1,518,046	1,518,046
1	505000	Electric Expense	0	882,952	882,952	0	575,332	575,332	0	307,620	307,620
1	506000	Miscellaneous Steam Power Generation Expense	-57,130	2,672,414	2,615,284	313,598	1,741,345	1,427,747	256,468	931,069	1,187,537
1	507000	Rent	0	25,773	25,773	0	16,794	16,794	0	8,979	8,979
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	672,044	672,044	0	437,904	437,904	0	234,140	234,140
1	511000	Structures	0	787,670	787,670	0	513,246	513,246	0	274,424	274,424
1	512000	Boiler Plant	0	5,720,822	5,720,822	0	3,727,688	3,727,688	0	1,993,134	1,993,134
1	513000	Electric Plant	0	1,370,681	1,370,681	0	893,136	893,136	0	477,545	477,545
1	514000	Miscellaneous Steam Plant	0	865,840	865,840	0	564,181	564,181	0	301,659	301,659
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>-57,130</b>	<b>45,605,362</b>	<b>45,548,232</b>	<b>-313,598</b>	<b>29,716,456</b>	<b>29,402,858</b>	<b>256,468</b>	<b>15,888,906</b>	<b>16,145,374</b>

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended May 31, 2011		E-OPS-12A
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP: OPERATION</b>											
1	535000	Supervision & Engineering	0	2,374,284	2,374,284	0	1,547,083	1,547,083	0	827,201	827,201
1	536000	Water for Power	0	956,232	956,232	0	623,081	623,081	0	333,151	333,151
1	537000	Hydraulic Expense	4,299,582	2,559,156	6,858,738	2,651,662	1,667,546	4,319,208	1,647,920	891,610	2,539,530
1	538000	Electric Expense	0	5,768,375	5,768,375	0	3,758,673	3,758,673	0	2,009,702	2,009,702
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	797,493	797,493	0	519,646	519,646	0	277,847	277,847
1	540000	Rent	0	1,136,636	1,136,636	0	740,632	740,632	0	396,004	396,004
1	540100	MT Trust Funds Land Settlement Rents	5,333,561	0	5,333,561	3,463,606	0	3,463,606	1,869,955	0	1,869,955
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	516,094	516,094	0	336,287	336,287	0	179,807	179,807
1	542000	Structures	0	461,316	461,316	0	300,594	300,594	0	160,722	160,722
1	543000	Reservoirs, Dams, & Waterways	0	1,349,891	1,349,891	0	879,589	879,589	0	470,302	470,302
1	544000	Electric Plant	0	2,078,820	2,078,820	0	1,354,559	1,354,559	0	724,261	724,261
1	545000	Miscellaneous Hydraulic Plant	0	383,553	383,553	0	249,923	249,923	0	133,630	133,630
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>9,633,143</b>	<b>18,381,850</b>	<b>28,014,993</b>	<b>6,115,268</b>	<b>11,977,613</b>	<b>18,092,881</b>	<b>3,517,875</b>	<b>6,404,237</b>	<b>9,922,112</b>
<b>OTHER POWER GENERATION EXPENSE: OPERATION</b>											
1	546000	Supervision & Engineering	0	759,466	759,466	0	494,868	494,868	0	264,598	264,598
1	547000	Fuel	0	77,339,238	77,339,238	0	50,394,247	50,394,247	0	26,944,991	26,944,991
1	548000	Generation Expense	0	1,815,103	1,815,103	0	1,182,721	1,182,721	0	632,382	632,382
1	549000	Miscellaneous Other Power Generation Expense	0	522,905	522,905	0	340,725	340,725	0	182,180	182,180
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	715,192	715,192	0	466,019	466,019	0	249,173	249,173
1	552000	Structures	0	16,931	16,931	0	11,032	11,032	0	5,899	5,899
1	553000	Generating & Electric Equipment	0	2,120,480	2,120,480	0	1,381,705	1,381,705	0	738,775	738,775
1	554000	Miscellaneous Other Power Generation Plant	0	131,070	131,070	0	85,405	85,405	0	45,665	45,665
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>83,453,818</b>	<b>83,453,818</b>	<b>0</b>	<b>54,378,507</b>	<b>54,378,507</b>	<b>0</b>	<b>29,075,311</b>	<b>29,075,311</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	18,744,194	236,071,290	254,815,484	0	153,824,053	153,824,053	18,744,194	82,247,237	100,991,431
1	556000	System Control & Load Dispatching	0	617,307	617,307	0	402,237	402,237	0	215,070	215,070
E-557	557XXX	Other Expense	18,612,190	172,267,913	190,880,103	3,078,492	112,249,773	115,328,265	15,533,698	60,018,140	75,551,838
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>37,356,384</b>	<b>408,956,510</b>	<b>446,312,894</b>	<b>3,078,492</b>	<b>266,476,063</b>	<b>269,554,555</b>	<b>34,277,892</b>	<b>142,480,447</b>	<b>176,758,339</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>46,932,397</b>	<b>556,397,540</b>	<b>603,329,937</b>	<b>8,880,162</b>	<b>362,548,639</b>	<b>371,428,801</b>	<b>38,052,235</b>	<b>193,848,901</b>	<b>231,901,136</b>



ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 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
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	229,019	1,897,465	2,126,484	158,213	1,236,388	1,394,601	70,806	661,077	731,883
1	561000	Load Dispatching	0	2,225,592	2,225,592	0	1,450,196	1,450,196	0	775,396	775,396
1	562000	Station Expense	0	267,094	267,094	0	174,038	174,038	0	93,056	93,056
1	563000	Overhead Line Expense	0	405,177	405,177	0	264,013	264,013	0	141,164	141,164
1	565000	Transmission of Electricity by Others	0	17,491,698	17,491,698	0	11,397,590	11,397,590	0	6,094,108	6,094,108
1	566000	Miscellaneous Transmission Expense	0	1,644,341	1,644,341	0	1,071,453	1,071,453	0	572,888	572,888
1	567000	Rent	0	115,883	115,883	0	75,509	75,509	0	40,374	40,374
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	179	781,637	781,816	0	509,315	509,315	179	272,322	272,501
1	569000	Structures	4,935	351,297	356,232	0	228,905	228,905	4,935	122,392	127,327
1	570000	Station Equipment	31	983,136	983,167	31	640,611	640,642	0	342,525	342,525
1	571000	Overhead Lines	15,755	1,917,624	1,933,379	515	1,249,524	1,250,039	15,240	668,100	683,340
1	572000	Underground Lines	264	6,122	6,386	0	3,989	3,989	264	2,133	2,397
1	573000	Service Miscellaneous	3,928	9,940	13,868	531	6,477	7,008	3,397	3,463	6,860
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>254,111</b>	<b>28,097,006</b>	<b>28,351,117</b>	<b>159,290</b>	<b>18,308,008</b>	<b>18,467,298</b>	<b>94,821</b>	<b>9,788,998</b>	<b>9,883,819</b>
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	28,174,713	28,174,713	0	18,358,643	18,358,643	0	9,816,070	9,816,070
1	403X40	Depreciation Expense--Transmission Plant	0	9,958,547	9,958,547	0	6,488,989	6,488,989	0	3,469,558	3,469,558
1	404X20	Amortization of Hydro Licensing Costs	21,502	913,407	934,909	21,502	595,176	616,678	0	318,231	318,231
1	404X30	Amortization of Limited-Term Plant	2,785	102,644	105,429	2,785	66,883	69,668	0	35,761	35,761
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	680,000	0	680,000	680,000	0	680,000	0	0	0
99	407322	Reg Debit Spokane River Relicense	48,250	0	48,250	43,989	0	43,989	4,261	0	4,261
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	6,669	200,000	206,669	6,669	130,320	136,989	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	-8,798,420	0	-8,798,420	0	0	0	-8,798,420	0	-8,798,420
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	885,294	885,294	0	576,858	576,858	0	308,436	308,436
99	407382	Reg Debit Amt CDA Settlement	116,750	0	116,750	93,713	0	93,713	23,037	0	23,037
99	407395	Optional Renewable Power Revenue Offset	216,427	0	216,427	162,551	0	162,551	53,876	0	53,876
99	407400	Amortization of CCX Credits	-164,828	0	-164,828	0	0	0	-164,828	0	-164,828
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	114,450	0	114,450	0	0	0	114,450	0	114,450
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	-7,298,253	0	-7,298,253	-4,970,023	0	-4,970,023	-2,328,230	0	-2,328,230
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	15,751,329	15,751,329	0	10,263,565	10,263,565	0	5,487,764	5,487,764
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-12,405,676</b>	<b>55,966,981</b>	<b>43,561,305</b>	<b>-1,458,500</b>	<b>36,468,084</b>	<b>35,009,584</b>	<b>-10,947,176</b>	<b>19,498,897</b>	<b>8,551,721</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>34,780,832</b>	<b>640,461,527</b>	<b>675,242,359</b>	<b>7,580,952</b>	<b>417,324,731</b>	<b>424,905,683</b>	<b>27,199,880</b>	<b>223,136,796</b>	<b>250,336,676</b>

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	316,633	1,291,108	1,607,741	160,048	880,574	1,040,622	156,585	410,534	567,119
3	582000	Station Expense	607,951	27,419	635,370	370,731	18,701	389,432	237,220	8,718	245,938
3	583000	Overhead Line Expense	850,267	545,906	1,396,173	618,946	372,324	991,270	231,321	173,582	404,903
3	584000	Underground Line Expense	301,603	0	301,603	157,741	0	157,741	143,862	0	143,862
3	585000	Street Light & Signal System Operation Expense	221,336	0	221,336	45,817	0	45,817	175,519	0	175,519
3	586000	Meter Expense	1,669,812	0	1,669,812	1,493,007	0	1,493,007	176,805	0	176,805
3	587000	Customer Installations Expense	739,465	49,703	789,168	407,841	33,899	441,740	331,624	15,804	347,428
3	588000	Miscellaneous Distribution Expense	4,290,076	2,638,669	6,928,745	3,113,799	1,799,651	4,913,450	1,176,277	839,018	2,015,295
3	589000	Rent	1,566	251,532	253,098	1,413	171,552	172,965	153	79,980	80,133
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	332,082	801,256	1,133,338	198,435	546,481	744,916	133,647	254,775	388,422
3	591000	Structures	453,798	0	453,798	269,420	0	269,420	184,378	0	184,378
3	592000	Station Equipment	823,473	73,443	896,916	662,744	50,090	712,834	160,729	23,353	184,082
3	593000	Overhead Lines	8,159,878	784	8,160,662	5,275,677	535	5,276,212	2,884,201	249	2,884,450
3	594000	Underground Lines	916,408	0	916,408	601,472	0	601,472	314,936	0	314,936
3	595000	Line Transformers	1,028,424	282,914	1,311,338	658,973	192,956	851,929	369,451	89,958	459,409
3	596000	Street Light & Signal System Maintenance Exp	624,828	12	624,840	420,331	8	420,339	204,497	4	204,501
3	597000	Meters	137,143	0	137,143	116,866	0	116,866	20,277	0	20,277
3	598000	Miscellaneous Distribution Expense	322,526	63,127	385,653	293,202	43,055	336,257	29,324	20,072	49,396
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>21,797,269</b>	<b>6,025,873</b>	<b>27,823,142</b>	<b>14,866,463</b>	<b>4,109,826</b>	<b>18,976,289</b>	<b>6,930,806</b>	<b>1,916,047</b>	<b>8,846,853</b>
99	403X50	Depreciation Expense--Distribution Plant	29,042,292	5,151	29,047,443	18,569,227	3,513	18,572,740	10,473,065	1,638	10,474,703
E-OTX		Taxes Other Than FIT--Distribution	42,040,440	0	42,040,440	36,308,427	0	36,308,427	5,732,013	0	5,732,013
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>92,880,001</b>	<b>6,031,024</b>	<b>98,911,025</b>	<b>69,744,117</b>	<b>4,113,339</b>	<b>73,857,456</b>	<b>23,135,884</b>	<b>1,917,685</b>	<b>25,053,569</b>

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 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
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	614,689	614,689	0	403,549	403,549	0	211,140	211,140
2	902000	Meter Reading Expenses	2,653,258	100,558	2,753,816	2,239,056	66,017	2,305,073	414,202	34,541	448,743
E-903	903XXX	Customer Records & Collection Expenses	1,642,482	6,050,300	7,692,782	1,116,720	3,968,267	5,084,987	525,762	2,082,033	2,607,795
2	904000	Uncollectible Accounts	0	1,484,702	1,484,702	0	974,722	974,722	0	509,980	509,980
2	905000	Misc Customer Accounts	0	127,399	127,399	0	83,639	83,639	0	43,760	43,760
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,295,740</b>	<b>8,377,648</b>	<b>12,673,388</b>	<b>3,355,776</b>	<b>5,496,194</b>	<b>8,851,970</b>	<b>939,964</b>	<b>2,881,454</b>	<b>3,821,418</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,205,424	352,403	28,557,827	20,500,853	231,356	20,732,209	7,704,571	121,047	7,825,618
2	909000	Advertising	20,851	906,615	927,466	19,481	595,202	614,683	1,370	311,413	312,783
2	910000	Misc Customer Service & Info Exp	3,275	157,297	160,572	3,275	103,267	106,542	0	54,030	54,030
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,229,550</b>	<b>1,416,315</b>	<b>29,645,865</b>	<b>20,523,609</b>	<b>929,825</b>	<b>21,453,434</b>	<b>7,705,941</b>	<b>486,490</b>	<b>8,192,431</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	6,554	6,554	0	4,303	4,303	0	2,251	2,251
2	913000	Advertising	154	418	572	154	274	428	0	144	144
2	916000	Miscellaneous Sales Expenses	94,788	18,088	112,876	91,758	11,875	103,633	3,030	6,213	9,243
<b>TOTAL SALES EXPENSES</b>			<b>94,942</b>	<b>25,060</b>	<b>120,002</b>	<b>91,912</b>	<b>16,452</b>	<b>108,364</b>	<b>3,030</b>	<b>8,608</b>	<b>11,638</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	341,664	27,102,001	27,443,665	255,498	17,993,018	18,248,516	86,166	9,108,983	9,195,149
4	921000	Office Supplies & Expenses	3,802	4,210,529	4,214,331	3,778	2,795,370	2,799,148	24	1,415,159	1,415,183
4	922000	Admin Exp Transferred--Credit	857	-51,046	-50,189	0	-33,889	-33,889	857	-17,157	-16,300
4	923000	Outside Services Employed	62,348	16,295,530	16,357,878	62,348	10,818,602	10,880,950	0	5,476,928	5,476,928
4	924000	Property Insurance Premium	0	1,269,412	1,269,412	0	842,763	842,763	0	426,649	426,649
4	925XXX	Injuries and Damages	0	5,139,951	5,139,951	0	3,412,413	3,412,413	0	1,727,538	1,727,538
4	926XXX	Employee Pensions and Benefits	339,539	865,931	1,205,470	250,757	574,892	825,649	88,782	291,039	379,821
4	927000	Franchise Requirements	5,777	0	5,777	0	0	0	5,777	0	5,777
1	928000	Regulatory Commission Expenses	1,870,024	3,627,857	5,497,881	1,136,673	2,363,912	3,500,585	733,351	1,263,945	1,997,296
4	930000	Miscellaneous General Expenses	212,331	2,913,904	3,126,235	159,457	1,934,541	2,093,998	52,874	979,363	1,032,237
4	931000	Rents	59,978	904,404	964,382	48,491	600,434	648,925	11,487	303,970	315,457
4	935000	Maintenance of General Plant	764,405	7,208,306	7,972,711	260,967	4,785,594	5,046,561	503,438	2,422,712	2,926,150
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,660,725</b>	<b>69,486,779</b>	<b>73,147,504</b>	<b>2,177,969</b>	<b>46,087,650</b>	<b>48,265,619</b>	<b>1,482,756</b>	<b>23,399,129</b>	<b>24,881,885</b>

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 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	2,911,655	7,485,049	10,396,704	1,610,849	4,969,324	6,580,173	1,300,806	2,515,725	3,816,531
4	404X31	Amortization - Mainframe Software	39,630	4,472,737	4,512,367	39,630	2,969,450	3,009,080	0	1,503,287	1,503,287
4	404X32	Amortization - PC Software	0	488,269	488,269	0	324,162	324,162	0	164,107	164,107
4	404X50	Amortization - Leasehold Imp	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
		TOTAL ADMIN & GENERAL EXPENSES	6,612,010	81,940,292	88,552,302	3,828,448	54,355,537	58,183,985	2,783,562	27,584,755	30,368,317
		TOTAL EXPENSES BEFORE FIT	166,893,075	738,251,866	905,144,941	105,124,814	482,236,078	587,360,892	61,768,261	256,015,788	317,784,049
		NET OPERATING INCOME BEFORE FIT			185,177,794			111,510,101			73,667,693
E-FIT		FEDERAL INCOME TAX--Normal Accrual			27,354,132			14,356,157			12,997,975
E-FIT		DEFERRED FEDERAL INCOME TAX			19,710,640			13,471,841			6,238,799
E-FIT		AMORTIZED ITC - NOXON			-146,852			-95,689			-51,163
		ELECTRIC NET OPERATING INCOME			138,259,874			83,777,792			54,482,082

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%	68.203%	31.797%
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 May 31, 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	150,249,415	150,249,415	0	97,902,519	97,902,519	0	52,346,896	52,346,896
1	555312	Purchased Power - Lancaster	0	12,160,476	12,160,476	0	7,923,766	7,923,766	0	4,236,710	4,236,710
1	555313	Energy Deviations - Lancaster	0	675,158	675,158	0	439,933	439,933	0	235,225	235,225
99	555380	Clearwater Purchases - Idaho	18,744,194	0	18,744,194	0	0	0	18,744,194	0	18,744,194
1	555550	Non Monetary - Exchange Power	0	163,699	163,699	0	106,666	106,666	0	57,033	57,033
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	72,166,031	72,166,031	0	47,023,386	47,023,386	0	25,142,645	25,142,645
1	555710	Intercompany Purchase	0	656,511	656,511	0	427,783	427,783	0	228,728	228,728
TOTAL ACCOUNT 555			18,744,194	236,071,290	254,815,484	0	153,824,053	153,824,053	18,744,194	82,247,237	100,991,431

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 May 31, 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	5,343,904	5,343,904	0	3,482,088	3,482,088	0	1,861,816	1,861,816
1	557010	Other Power Supply Expense - Financial	0	-5,848,865	-5,848,865	0	-3,811,120	-3,811,120	0	-2,037,745	-2,037,745
1	557150	Fuel - Economic Dispatch	0	111,817,435	111,817,435	0	72,860,241	72,860,241	0	38,957,194	38,957,194
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	254,084	0	254,084	0	0	0	254,084	0	254,084
1	557170	Broker Fees - Power	0	645,392	645,392	0	420,537	420,537	0	224,855	224,855
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,067,737	0	3,067,737	3,067,737	0	3,067,737	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	39,650	0	39,650	39,650	0	39,650	0	0	0
99	557380	Idaho PCA Deferred	-1,085,116	0	-1,085,116	0	0	0	-1,085,116	0	-1,085,116
99	557390	Idaho PCA Amortization	16,043,526	0	16,043,526	0	0	0	16,043,526	0	16,043,526
1	557395	Optional Renewable Power Expense Offset	0	-132,545	-132,545	0	-86,366	-86,366	0	-46,179	-46,179
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	14,074,510	14,074,510	0	9,170,951	9,170,951	0	4,903,559	4,903,559
1	557711	Turbine Gas Bookout Offset	0	-20,709,587	-20,709,587	0	-13,494,367	-13,494,367	0	-7,215,220	-7,215,220
1	557730	Other Power Exp - Intracompany Thermal Gas	0	66,723,829	66,723,829	0	43,477,247	43,477,247	0	23,246,582	23,246,582
TOTAL ACCOUNT 557			18,612,190	172,267,913	190,880,103	3,078,492	112,249,773	115,328,265	15,533,698	60,018,140	75,551,838

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 May 31, 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	1,642,482	5,851,169	7,493,651	1,116,720	3,841,351	4,958,071	525,762	2,009,818	2,535,580
12	903920	A/R Sold - Program Fees	0	194,734	194,734	0	124,114	124,114	0	70,620	70,620
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,802	2,802	0	1,595	1,595
		TOTAL ACCOUNT 903	1,642,482	6,050,300	7,692,782	1,116,720	3,968,267	5,084,987	525,762	2,082,033	2,607,795

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	12	Net Electric Plant	100.000%	63.735%	36.265%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended May 31, 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	255,529	352,403	607,932	160,246	231,356	391,602	95,283	121,047	216,330
99	908600	Public Purpose Tariff Rider Expense Offset	27,497,013	0	27,497,013	19,977,058	0	19,977,058	7,519,955	0	7,519,955
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	29,130	0	29,130	37,559	0	37,559	-8,429	0	-8,429
99	908990	DSM Amortization	97,762	0	97,762	0	0	0	97,762	0	97,762
TOTAL ACCOUNT 908			28,205,424	352,403	28,557,827	20,500,853	231,356	20,732,209	7,704,571	121,047	7,825,618

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 May 31, 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	1,680,508,971	1,076,730,261	603,778,710
	Interest Deduction for FIT Calculation	54,089,348	34,164,651	19,924,697

- 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 May 31, 2011 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,090,322,735	698,870,993	391,451,742	
E-OPS	Operating & Maintenance Expense	775,090,955	487,551,775	287,539,180	
E-OPS	Book Depreciation & Amortization	72,262,217	53,237,125	19,025,092	
E-OTX	Taxes Other than FIT	57,791,769	46,571,992	11,219,777	
	Net Operating Income Before FIT	185,177,794	111,510,101	73,667,693	
				0	
E-INT	Less: Interest Expense	54,089,348	34,164,651	19,924,697	
E-SCM	Add: Schedule M Additions	113,452,163	64,821,116	48,631,047	
E-SCM	Less: Schedule M Deductions	158,967,450	96,315,083	62,652,367	
	Taxable Net Operating Income	85,573,159	45,851,483	39,721,676	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	29,950,606	16,048,019	13,902,587	
1	Production Tax Credit	(189,612)	(123,551)	(66,061)	
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)	
	Total Net Federal Income Tax	27,354,132	14,356,157	12,997,975	
E-DTE	Deferred FIT	19,710,640	13,471,841	6,238,799	
1	411400 Amortized Investment Tax Credit - Noxon	(146,852)	(95,689)	(51,163)	
	Total Net FIT/Deferred FIT	46,917,920	27,732,309	19,185,611	
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%

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended May 31, 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 )	32,116,911	51,607,975	83,724,886	20,275,736	33,781,091	54,056,827	11,841,175	17,826,884	29,668,059	
12	997001 Contributions In Aid of Construction	0	4,179,549	4,179,549	0	2,663,836	2,663,836	0	1,515,713	1,515,713	
2	997002 Injuries and Damages	0	1,578,544	1,578,544	0	1,036,330	1,036,330	0	542,214	542,214	
12	997003 Salvage	0	-342,929	-342,929	0	-218,566	-218,566	0	-124,363	-124,363	
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	140,694	140,694	0	93,407	93,407	0	47,287	47,287	
99	997007 Idaho PCA	15,148,017	0	15,148,017	0	0	0	15,148,017	0	15,148,017	
99	997008 Idaho DSM Book Amortization	97,762	0	97,762	0	0	0	97,762	0	97,762	
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	350,191	350,191	0	232,492	232,492	0	117,699	117,699	
12	997016 Redemption Expense Amortization	0	-6,527,996	-6,527,996	0	-4,160,618	-4,160,618	0	-2,367,378	-2,367,378	
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	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	7,843,195	0	7,843,195	5,361,900	0	5,361,900	2,481,295	0	2,481,295	
1	997019 CSS Temporary Service Fees	222,630	0	222,630	48,240	0	48,240	174,390	0	174,390	
4	997020 FAS87 Current Pension Accrual	0	-2,340,803	-2,340,803	0	-1,554,059	-1,554,059	0	-786,744	-786,744	
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	378,080	378,080	0	240,969	240,969	0	137,111	137,111	
99	997033 BPA Residential Exchange	-339,589	0	-339,589	256,405	0	-256,405	-83,184	0	-83,184	
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	-164,437	0	-164,437	0	0	0	-164,437	0	-164,437	
99	997065 Amortization - Unbilled Revenue Add-Ins	-32,895	0	-32,895	213,427	0	213,427	-246,322	0	-246,322	
1	997080 Book Transportation Depreciation	0	3,479,745	3,479,745	0	2,241,339	2,241,339	0	1,238,406	1,238,406	
1	997081 Deferred Compensation	0	1,739,978	1,739,978	0	1,155,171	1,155,171	0	584,807	584,807	
1	997082 Meal Disallowances	0	310,045	310,045	0	205,839	205,839	0	104,206	104,206	
1	997083 Paid Time Off	0	465,230	465,230	0	308,866	308,866	0	156,364	156,364	
1	997084 Customer Uncollectibles	0	-447,438	-447,438	0	-293,748	-293,748	0	-153,690	-153,690	
TOTAL SCHEDULE M ADDITIONS		59,047,230	54,404,933	113,452,163	29,196,888	35,624,228	64,821,116	29,850,342	18,780,705	48,631,047	

<b>ELECTRIC SCHEDULE M ITEMS</b> For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis	<b>Report ID:</b> 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	973,415	973,415	0	634,277	634,277	0	339,138	339,138	
99	997043 Washington Deferred Power Costs	-2,549,459	0	-2,549,459	-2,549,459	0	-2,549,459	0	0	0	
1	997044 Non-Monetary Power Costs	0	-163,699	-163,699	0	-106,666	-106,666	0	-57,033	-57,033	
1	997045 Section 199 Manufacturing Deduction	0	4,068,135	4,068,135	0	2,650,797	2,650,797	0	1,417,338	1,417,338	
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)	-261,721	0	-261,721	0	0	0	-261,721	0	-261,721	
11	997049 Tax Depreciation	0	147,648,731	147,648,731	0	95,102,024	95,102,024	0	52,546,707	52,546,707	
99	997050 CS2 Levelized Return	-114,450	0	-114,450	0	0	0	-114,450	0	-114,450	
99	997051 Wind Generation AFUDC - ID	123,259	0	123,259	0	0	0	123,259	0	123,259	
99	997054 Spokane River Relicensing	-48,250	0	-48,250	-43,989	0	-43,989	-4,261	0	-4,261	
99	997058 Colstrip Settlement	-430,559	0	-430,559	0	0	0	-430,559	0	-430,559	
99	997059 Spokane River Relicensing PME	-181,610	0	-181,610	-216,713	0	-216,713	-35,103	0	-35,103	
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	-6,669	0	-6,669	-6,669	0	-6,669	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	2,880,149	2,880,149	0	1,876,705	1,876,705	0	1,003,444	1,003,444	
99	997063 CDA Lake Settlement	-116,750	0	-116,750	-93,713	0	-93,713	-23,037	0	-23,037	
1	997067 CDA IPA Fund	0	80,678	80,678	0	52,570	52,570	0	28,108	28,108	
1	997068 Noxon	0	-606,053	-606,053	0	-394,904	-394,904	0	-211,149	-211,149	
1	997069 Lancaster Deferral	-719,650	0	-719,650	-719,650	0	-719,650	0	0	0	
1	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	108,600	108,600	0	58,066	58,066	
1	997073 DSIT Amortization - ID	8,212,399	0	8,212,399	0	0	0	8,212,399	0	8,212,399	
<b>TOTAL SCHEDULE M DEDUCTIONS</b>		<b>3,923,336</b>	<b>155,044,114</b>	<b>158,967,450</b>	<b>-3,608,185</b>	<b>99,923,268</b>	<b>96,315,083</b>	<b>7,531,521</b>	<b>55,120,846</b>	<b>62,652,367</b>	

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%	68.203%	31.797%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.499%	38.501%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.411%	35.589%
E-ALL	12	Net Electric Plant	100.000%	63.735%	36.265%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/12/2011

PRINT TIME: 4:16 PM

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended May 31, 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	28,267,394	28,267,394	0	18,060,321	18,060,321	0	10,207,073	10,207,073
99	410100	Deferred Federal Income Tax Expense - Washington	-1,566,310	0	-1,566,310	-1,566,310	0	-1,566,310	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-2,805,434	0	-2,805,434	0	0	0	-2,805,434	0	-2,805,434
	410100	Total	-4,371,744	28,267,394	23,895,650	-1,566,310	18,060,321	16,494,011	-2,805,434	10,207,073	7,401,639
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-1,170,451	-1,170,451	0	-747,813	-747,813	0	-422,638	-422,638
99	411100	Deferred Federal Income Tax Expense - Washington	-2,274,357	0	-2,274,357	-2,274,357	0	-2,274,357	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-740,202	0	-740,202	0	0	0	-740,202	0	-740,202
	411100	Total	-3,014,559	-1,170,451	-4,185,010	-2,274,357	-747,813	-3,022,170	-740,202	-422,638	-1,162,840
Total Deferred Federal Income Tax Expense			-7,386,303	27,096,943	19,710,640	-3,840,667	17,312,508	13,471,841	-3,545,636	9,784,435	6,238,799

E-ALL 14 Net Allocated Schedule M's  
E-ALL 99 Not Allocated

100.000%  
0.000%

63.891%  
0.000%

36.109%  
0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended May 31, 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	1,571,916	1,571,916	0	1,024,260	1,024,260	0	547,656	547,656
1	408150	R&P Property Tax--Production	0	10,391,975	10,391,975	0	6,771,411	6,771,411	0	3,620,564	3,620,564
1	408180	R&P Property Tax--Transmission	0	3,361,977	3,361,977	0	2,190,664	2,190,664	0	1,171,313	1,171,313
1	409100	State Income Tax--Montana & Oregon	0	406,596	406,596	0	264,938	264,938	0	141,658	141,658
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>15,751,329</b>	<b>15,751,329</b>	<b>0</b>	<b>10,263,565</b>	<b>10,263,565</b>	<b>0</b>	<b>5,487,764</b>	<b>5,487,764</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	17,490,138	0	17,490,138	17,490,138	0	17,490,138	0	0	0
99	408120	Municipal Occupation & License Tax	18,709,623	0	18,709,623	15,569,705	0	15,569,705	3,139,918	0	3,139,918
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	5,262,207	0	5,262,207	3,248,584	0	3,248,584	2,013,623	0	2,013,623
99	409100	State Income Tax--Idaho	571,631	0	571,631	0	0	0	571,631	0	571,631
<b>TOTAL DISTRIBUTION</b>			<b>42,040,440</b>	<b>0</b>	<b>42,040,440</b>	<b>36,308,427</b>	<b>0</b>	<b>36,308,427</b>	<b>5,732,013</b>	<b>0</b>	<b>5,732,013</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>42,040,440</b>	<b>15,751,329</b>	<b>57,791,769</b>	<b>36,308,427</b>	<b>10,263,565</b>	<b>46,571,992</b>	<b>5,732,013</b>	<b>5,487,764</b>	<b>11,219,777</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 May 31, 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	10,683,334	10,683,334	0	6,961,260	6,961,260	0	3,722,074	3,722,074
99	182381	CDA Settlement	0	38,067,073	38,067,073	0	24,804,505	24,804,505	0	13,262,568	13,262,568
1	302000	Franchises & Consents	537,557	44,068,803	44,606,360	537,557	28,715,232	29,252,789	0	15,353,571	15,353,571
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	2,368,237	2,368,237	0	1,543,143	1,543,143	0	825,094	825,094
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	163,960	22,375,171	22,539,131	163,960	14,854,876	15,018,836	0	7,520,295	7,520,295
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	4,566,148	4,566,148	0	3,031,466	3,031,466	0	1,534,682	1,534,682
TOTAL INTANGIBLE PLANT			854,696	122,128,766	122,983,462	854,696	79,910,482	80,765,178	0	42,218,284	42,218,284
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,474	2,230,474	0	1,453,377	1,453,377	0	777,097	777,097
1	311XXX	Structures & Improvements	0	125,081,289	125,081,289	0	81,502,968	81,502,968	0	43,578,321	43,578,321
1	312000	Boiler Plant	0	168,089,118	168,089,118	0	109,526,869	109,526,869	0	58,562,249	58,562,249
1	313000	Generators	0	2,046	2,046	0	1,333	1,333	0	713	713
1	314000	Turbogenerator Units	0	48,156,149	48,156,149	0	31,378,547	31,378,547	0	16,777,602	16,777,602
1	315000	Accessory Electric Equipment	0	26,932,360	26,932,360	0	17,549,126	17,549,126	0	9,383,234	9,383,234
1	316000	Miscellaneous Power Plant Equipment	0	15,662,267	15,662,267	0	10,205,533	10,205,533	0	5,456,734	5,456,734
TOTAL STEAM PRODUCTION PLANT			0	386,153,703	386,153,703	0	251,617,753	251,617,753	0	134,535,950	134,535,950
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	41,788,083	41,788,083	0	27,229,115	27,229,115	0	14,558,968	14,558,968
1	332XXX	Reservoirs, Dams, & Waterways	0	119,407,264	119,407,264	0	77,805,773	77,805,773	0	41,601,491	41,601,491
1	333000	Waterwheels, Turbines, & Generators	0	149,607,718	149,607,718	0	97,484,389	97,484,389	0	52,123,329	52,123,329
1	334000	Accessory Electric Equipment	0	33,804,576	33,804,576	0	22,027,062	22,027,062	0	11,777,514	11,777,514
1	335XXX	Miscellaneous Power Plant Equipment	0	7,336,610	7,336,610	0	4,780,535	4,780,535	0	2,556,075	2,556,075
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	410,464,351	410,464,351	0	267,458,571	267,458,571	0	143,005,780	143,005,780
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	889,555	889,555	0	579,634	579,634	0	309,921	309,921
1	341000	Structures & Improvements	0	16,023,745	16,023,745	0	10,441,072	10,441,072	0	5,582,673	5,582,673
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	199,155,453	199,155,453	0	129,769,693	129,769,693	0	69,385,760	69,385,760
1	345000	Accessory Electric Equipment	0	16,835,241	16,835,241	0	10,969,843	10,969,843	0	5,865,398	5,865,398
1	346000	Miscellaneous Power Plant Equipment	0	1,587,369	1,587,369	0	1,034,330	1,034,330	0	553,039	553,039
TOTAL OTHER PRODUCTION PLANT			0	277,520,466	277,520,466	0	180,832,336	180,832,336	0	96,688,130	96,688,130
TOTAL PRODUCTION PLANT			0	1,074,138,520	1,074,138,520	0	699,908,660	699,908,660	0	374,229,860	374,229,860

ELECTRIC UTILITY PLANT For Twelve Months Ended May 31, 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	17,916,117	17,916,117	0	11,674,142	11,674,142	0	6,241,975	6,241,975
1	352XXX	Structures & Improvements	0	16,306,200	16,306,200	0	10,625,120	10,625,120	0	5,681,080	5,681,080
1	353000	Station Equipment	0	188,925,561	188,925,561	0	123,103,896	123,103,896	0	65,821,665	65,821,665
1	354000	Towers & Fixtures	0	17,119,873	17,119,873	0	11,155,309	11,155,309	0	5,964,564	5,964,564
1	355000	Poles & Fixtures	0	134,651,751	134,651,751	0	87,739,081	87,739,081	0	46,912,670	46,912,670
1	356000	Overhead Conductors & Devices	0	107,759,047	107,759,047	0	70,215,795	70,215,795	0	37,543,252	37,543,252
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
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>489,486,355</b>	<b>489,486,355</b>	<b>0</b>	<b>318,949,309</b>	<b>318,949,309</b>	<b>0</b>	<b>170,537,046</b>	<b>170,537,046</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,339,005	0	4,339,005	3,332,969	0	3,332,969	1,006,036	0	1,006,036
99	360400	Land Easements	1,058,662	0	1,058,662	61,624	0	61,624	997,038	0	997,038
99	361000	Structures & Improvements	14,378,415	0	14,378,415	9,874,875	0	9,874,875	4,503,540	0	4,503,540
99	362000	Station Equipment	96,376,002	0	96,376,002	62,197,755	0	62,197,755	34,178,247	0	34,178,247
99	364000	Poles, Towers, & Fixtures	227,534,137	0	227,534,137	138,038,125	0	138,038,125	89,496,012	0	89,496,012
99	365000	Overhead Conductors & Devices	148,317,996	0	148,317,996	88,869,447	0	88,869,447	59,448,549	0	59,448,549
99	366000	Underground Conduit	77,386,740	0	77,386,740	47,923,882	0	47,923,882	29,462,858	0	29,462,858
99	367000	Underground Conductors & Devices	128,747,793	0	128,747,793	82,788,301	0	82,788,301	45,959,492	0	45,959,492
99	368000	Line Transformers	177,583,572	0	177,583,572	116,329,157	0	116,329,157	61,254,415	0	61,254,415
99	369XXX	Services	119,576,411	0	119,576,411	74,537,438	0	74,537,438	45,038,973	0	45,038,973
99	370000	Meters	46,217,342	0	46,217,342	17,304,605	0	17,304,605	28,912,737	0	28,912,737
99	373XXX	Street Light & Signal Systems	31,893,101	0	31,893,101	18,585,089	0	18,585,089	13,308,012	0	13,308,012
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,073,409,176</b>	<b>0</b>	<b>1,073,409,176</b>	<b>659,843,267</b>	<b>0</b>	<b>659,843,267</b>	<b>413,565,909</b>	<b>0</b>	<b>413,565,909</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	819,856	3,194,816	4,014,672	372,214	2,121,038	2,493,252	447,642	1,073,778	1,521,420
4	390XXX	Structures & Improvements	7,549,794	38,331,738	45,881,532	2,519,152	25,448,441	27,967,593	5,030,642	12,883,297	17,913,939
4	391XXX	Office Furniture & Equipment	213,534	28,617,700	28,831,234	213,534	18,999,291	19,212,825	0	9,618,409	9,618,409
4	392XXX	Transportation Equipment	11,613,451	6,740,155	18,353,606	8,360,785	4,474,789	12,835,574	3,252,666	2,265,366	5,518,032
4	393000	Stores Equipment	299,900	1,266,239	1,566,139	126,634	840,656	967,290	173,266	425,583	598,849
4	394000	Tools, Shop & Garage Equipment	1,694,171	5,085,953	6,780,124	1,274,798	3,376,564	4,651,362	419,373	1,709,389	2,128,762
4	395000	Laboratory Equipment	333,280	1,367,305	1,700,585	212,300	907,754	1,120,054	120,980	459,551	580,531
4	396XXX	Power Operated Equipment	24,606,172	10,446,376	35,052,548	16,042,580	6,935,349	22,977,929	8,563,592	3,511,027	12,074,619
4	397XXX	Communications Equipment	11,438,300	45,730,844	57,169,144	5,987,297	30,360,707	36,348,004	5,451,003	15,370,137	20,821,140
4	398000	Miscellaneous Equipment	4,044	320,685	324,729	749	212,903	213,652	3,295	107,782	111,077
<b>TOTAL GENERAL PLANT</b>			<b>58,572,502</b>	<b>141,101,811</b>	<b>199,674,313</b>	<b>35,110,043</b>	<b>93,677,492</b>	<b>128,787,535</b>	<b>23,462,459</b>	<b>47,424,319</b>	<b>70,886,778</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,132,836,374</b>	<b>1,826,855,452</b>	<b>2,959,691,826</b>	<b>695,808,006</b>	<b>1,192,445,943</b>	<b>1,888,253,949</b>	<b>437,028,368</b>	<b>634,409,509</b>	<b>1,071,437,877</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,132,836,374</b>	<b>1,826,855,452</b>	<b>2,959,691,826</b>	<b>695,808,006</b>	<b>1,192,445,943</b>	<b>1,888,253,949</b>	<b>437,028,368</b>	<b>634,409,509</b>	<b>1,071,437,877</b>



ELECTRIC UTILITY PLANT For Twelve Months Ended May 31, 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	261,272,388	261,272,388	0	170,245,088	170,245,088	0	91,027,300	91,027,300
1	108X02	Hydro Production Plant	0	103,602,973	103,602,973	0	67,507,697	67,507,697	0	36,095,276	36,095,276
1	108X03	Other Production Plant	0	62,585,050	62,585,050	0	40,780,419	40,780,419	0	21,804,631	21,804,631
1	108X04	Transmission Plant	0	165,902,844	165,902,844	0	108,102,293	108,102,293	0	57,800,551	57,800,551
E-ADP	108X05	Distribution Plant	326,777,284	0	326,777,284	200,670,662	0	200,670,662	126,106,622	0	126,106,622
E-ADP	108X06	General Plant - Non-Transportation	16,501,031	46,908,382	63,409,413	9,433,418	31,142,475	40,575,893	7,067,613	15,765,907	22,833,520
E-ADP	108X07	General Plant - Transportation	3,958,332	2,297,329	6,255,661	2,849,704	1,525,197	4,374,901	1,108,628	772,132	1,880,760
		TOTAL ACCUMULATED DEPRECIATION	347,236,647	642,568,966	989,805,613	212,953,784	419,303,169	632,256,953	134,282,863	223,265,797	357,548,660
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	23,686	4,560,063	4,583,749	23,686	2,971,337	2,995,023	0	1,588,726	1,588,726
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	16,478	670,209	686,687	16,478	436,708	453,186	0	233,501	233,501
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	6,476	10,080,936	10,087,412	6,476	6,692,733	6,699,209	0	3,388,203	3,388,203
4	111X32	Intangible Plant--PC Software (C-AAM)	0	3,503,094	3,503,094	0	2,325,704	2,325,704	0	1,177,390	1,177,390
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	91,026	91,026	0	60,432	60,432	0	30,594	30,594
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
		TOTAL ACCUMULATED AMORTIZATION	157,318	18,905,760	19,063,078	157,318	12,487,201	12,644,519	0	6,418,559	6,418,559
		NET ELECTRIC UTILITY PLANT	785,442,409	1,165,380,726	1,950,823,135	482,696,904	760,655,573	1,243,352,477	302,745,505	404,725,153	707,470,658

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 May 31, 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	785,442,409	1,165,380,726	1,950,823,135	482,696,904	760,655,573	1,243,352,477	302,745,505	404,725,153	707,470,658
	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)	594,948	0	594,948	0	0	0	594,948	0	594,948
99	ADFIT - KF Reserve (190420)	448,251	0	448,251	448,251	0	448,251	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	74,367	74,367	0	49,372	49,372	0	24,995	24,995
12	Deferred FIT - Electric Plant In Service (282900)	0	-258,928,693	-258,928,693	0	-165,028,202	-165,028,202	0	-93,900,491	-93,900,491
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-14,610,937	-14,610,937	0	-9,700,201	-9,700,201	0	-4,910,736	-4,910,736
99	ADFIT - WNP3 (283120)	-3,852,647	0	-3,852,647	-3,852,647	0	-3,852,647	0	0	0
1	Colstrip PCB (283200)	0	-509,404	-509,404	0	-331,928	-331,928	0	-177,476	-177,476
99	ADFIT - Lancaster (283312)	-1,031,333	0	-1,031,333	-1,031,333	0	-1,031,333	0	0	0
99	Spokane River Relicensing (283322)	-283,746	0	-283,746	-263,885	0	-263,885	19,861	0	-19,861
99	Spokane River PM&Es (283323)	-252,200	0	-252,200	-160,497	0	-160,497	-91,703	0	-91,703
1	ADFIT - Lake CDA CDR Fund (283324)	-38,343	-3,330,833	-3,369,176	-38,343	-2,170,371	-2,208,714	0	-1,160,462	-1,160,462
1	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	-583,333	-662,159	-37,841	-380,100	-417,941	-40,985	-203,233	-244,218
99	ADFIT - MT Lease Payments (283365)	-2,177,042	0	-2,177,042	-1,440,646	0	-1,440,646	-736,396	0	-736,396
1	CDA Lake Settlement (283382)	-633,446	-13,323,476	-13,956,922	-527,304	-8,681,577	-9,208,881	-106,142	-4,641,899	-4,748,041
12	Electric portion of Bond Redemptions (283850)	0	-3,883,879	-3,883,879	0	-2,475,390	-2,475,390	0	-1,408,489	-1,408,489
	TOTAL ACCUM DEFERRED INCOME TAX	-7,304,384	-295,096,188	-302,400,572	-6,904,245	-188,718,397	-195,622,642	-400,139	-106,377,791	-106,777,930
	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)	5,787,666	0	5,787,666	4,154,166	0	4,154,166	1,633,500	0	1,633,500
99	Boulder Park Disallowed Accumulated Depr (108050)	900,147	0	900,147	0	0	0	900,147	0	900,147
99	Colstrip Disallowed AFUDC (111100)	-2,368,871	0	-2,368,871	-759,182	0	-759,182	-1,609,689	0	-1,609,689
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)	21,437,377	0	21,437,377	21,437,377	0	21,437,377	0	0	0
99	Lancaster Generation (182312)	2,946,667	0	2,946,667	2,946,667	0	2,946,667	0	0	0
99	Spokane River Relicensing (182322)	778,901	0	778,901	722,157	0	722,157	56,744	0	56,744
99	Spokane River PM&Es (182323)	720,526	0	720,526	458,564	0	458,564	261,962	0	261,962
99	CDA CDR Fund (182324)	109,552	0	109,552	109,552	0	109,552	0	0	0
99	CDA Lake Settlement (182382)	1,506,581	0	1,506,581	1,506,581	0	1,506,581	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)	6,220,120	0	6,220,120	4,116,130	0	4,116,130	2,103,990	0	2,103,990
99	CDA Lake Settlement (186382)	303,264	0	303,264	0	0	0	303,264	0	303,264
99	DSM Programs (186710)	19,890	0	19,890	0	0	0	19,890	0	19,890
99	Nez Perce Settlement - Idaho (186800)	316,437	0	316,437	0	0	0	316,437	0	316,437
4	Gain on Sale of General Office Bldg (253850)	0	-212,433	-212,433	0	-141,034	-141,034	0	-71,399	-71,399
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,413,826	0	-1,413,826	1,413,826	0	1,413,826
	TOTAL OTHER ADJUSTMENTS	32,298,841	-212,433	32,086,408	29,141,460	-141,034	29,000,426	3,157,381	-71,399	3,085,982
	NET RATE BASE	810,436,866	870,072,105	1,680,508,971	504,934,119	571,796,142	1,076,730,261	305,502,747	298,275,963	603,778,710

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%	63.735%	36.265%
E-ALL	13	Net Electric General Plant	100.000%	64.485%	35.515%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Twelve Months Ended May 31, 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	94,972	94,972	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		104,675	102,645	2,030	0
99	404X31	Mainframe Software	Utility 0	157,750	157,750	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,961,325	4,314,986	1,161,087	485,252
8			Utility 8	209,196	0	147,640	61,556
9			Utility 9	0	0	0	0
		TOTAL		6,328,271	4,472,736	1,308,727	546,808
99	404X32	PC Software	Utility 0	54,411	54,411	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	599,393	433,858	116,744	48,791
8			Utility 8	47,949	0	33,840	14,109
9			Utility 9	0	0	0	0
		TOTAL		705,620	488,269	154,451	62,900
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		7,148,870	5,071,108	1,467,215	610,547

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 May 31, 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	8,758,104	6,339,378	1,705,816	712,910
8	Utility 8	144,024	0	101,645	42,379
9	Utility 9	441,232	348,904	92,328	0
9	Utility 9 - Washington	105,170	83,163	22,007	0
9	Utility 9 - Idaho	412,664	326,314	86,350	0
	Total	9,861,194	7,097,759	2,008,146	755,289
7	403X70 Utility 7	7,246	5,245	1,411	590
9	Utility 9	15,134	11,967	3,167	0
	Total	22,380	17,212	4,578	590

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Electric Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,021,072	40,021,072		
99	108X06	Utility 1 - Allocated	624,594		624,594	
99	108X06	Utility 1 - Washington	2,386,124		2,386,124	
99	108X06	Utility 1 - Idaho	825,492		825,492	
99	108X06	Utility 2 - Oregon	2,324,094			2,324,094
7	108X06	Utility 7	15,034,918	10,882,725	2,928,351	1,223,842
8	108X06	Utility 8	988,274	0	697,474	290,800
9	108X06	Utility 9	15,814,879	12,505,616	3,309,263	0
Total			78,019,447	63,409,413	10,771,298	3,838,736

Accumulated Depreciation - General Plant, Transportation

99	108X07	Utility 0	5,655,373	5,655,373	0	0
99	108X07	Utility 1 - Allocated	225,856	0	225,856	0
99	108X07	Utility 1 - Washington	477,074	0	477,074	0
99	108X07	Utility 1 - Idaho	205,801	0	205,801	0
99	108X07	Utility 2 - Oregon	1,041,918	0	0	1,041,918
7	108X07	Utility 7	8,832	6,393	1,720	719
9	108X07	Utility 9	751,053	593,895	157,158	0
Total			8,365,907	6,255,661	1,067,609	1,042,637

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 May 31, 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	4,064,608	0	0	2,942,085	2,942,085	0	0	791,664	791,664	0	330,859	330,859
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	290,809	0	0	229,957	229,957	0	0	60,852	60,852	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,337,271</b>	<b>372,214</b>	<b>447,642</b>	<b>3,194,816</b>	<b>4,014,672</b>	<b>575,660</b>	<b>91,489</b>	<b>852,516</b>	<b>1,519,665</b>	<b>472,075</b>	<b>330,859</b>	<b>802,934</b>
	390XXX	Structures & Improvements												
99		Utility 0	3,604,506	503,200	1,442,940	1,658,366	3,604,506	0	0	0	0	0	0	0
99		Utility 1	1,199,604	0	0	0	0	1,199,604	0	0	1,199,604	0	0	0
99		Utility 2	3,389,491	0	0	0	0	0	0	0	0	3,389,491	0	3,389,491
7		Utility 7	45,215,504	0	0	32,728,338	32,728,338	0	0	8,806,624	8,806,624	0	3,680,542	3,680,542
9		Utility 9 - Wa	2,549,416	2,015,951	0	0	2,015,951	533,465	0	0	533,465	0	0	0
9		Utility 9 - Idaho	4,537,088	0	3,587,702	0	3,587,702	0	949,386	0	949,386	0	0	0
9		Utility 9 - Allocated	4,988,979	0	0	3,945,035	3,945,035	0	0	1,043,944	1,043,944	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>65,484,588</b>	<b>2,519,151</b>	<b>5,030,642</b>	<b>38,331,739</b>	<b>45,881,532</b>	<b>1,733,069</b>	<b>949,386</b>	<b>9,850,568</b>	<b>12,533,023</b>	<b>3,389,491</b>	<b>3,680,542</b>	<b>7,070,033</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,086,340	213,534	0	1,872,806	2,086,340	0	0	0	0	0	0	0
7		Utility 7	36,949,136	0	0	26,744,893	26,744,893	0	0	7,196,583	7,196,583	0	3,007,660	3,007,660
8		Utility 8	394,160	0	0	0	0	0	0	278,178	278,178	0	115,982	115,982
		<b>TOTAL ACCOUNT</b>	<b>39,429,636</b>	<b>213,534</b>	<b>0</b>	<b>28,617,699</b>	<b>28,831,233</b>	<b>0</b>	<b>0</b>	<b>7,474,761</b>	<b>7,474,761</b>	<b>0</b>	<b>3,123,642</b>	<b>3,123,642</b>
	392XXX	Transportation Equipment												
99		Utility 0	15,489,850	7,319,843	2,655,080	5,514,927	15,489,850	0	0	0	0	0	0	0
99		Utility 1	5,882,018	0	0	0	0	3,649,846	1,220,775	1,011,397	5,882,018	0	0	0
99		Utility 2	2,227,209	0	0	0	0	0	0	0	0	2,227,209	0	2,227,209
7		Utility 7	498,035	0	0	360,493	360,493	0	0	97,002	97,002	0	40,540	40,540
9		Utility 9 - Wa	1,316,398	1,040,942	0	0	1,040,942	275,456	0	0	275,456	0	0	0
9		Utility 9 - Idaho	755,722	0	597,587	0	597,587	0	158,135	0	158,135	0	0	0
9		Utility 9 - Allocated	1,093,563	0	0	864,735	864,735	0	0	228,828	228,828	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,262,795</b>	<b>8,360,785</b>	<b>3,252,667</b>	<b>6,740,155</b>	<b>18,353,607</b>	<b>3,925,302</b>	<b>1,378,910</b>	<b>1,337,227</b>	<b>6,641,439</b>	<b>2,227,209</b>	<b>40,540</b>	<b>2,267,749</b>

COMMON GENERAL PLANT For Twelve Months Ended May 31, 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	395,254	10,739	14,745	369,770	395,254	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	146,562	115,894	0	0	115,894	30,668	0	0	30,668	0	0	0
9		Utility 9 - Idaho	200,470	0	158,522	0	158,522	0	41,948	0	41,948	0	0	0
9		Utility 9 - Allocated	1,133,693	0	0	896,468	896,468	0	0	237,225	237,225	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,017,477</b>	<b>126,633</b>	<b>173,267</b>	<b>1,266,238</b>	<b>1,566,138</b>	<b>114,939</b>	<b>41,948</b>	<b>237,225</b>	<b>394,112</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,346,830	1,242,211	411,946	1,692,673	3,346,830	0	0	0	0	0	0	0
99		Utility 1	1,884,501	0	0	0	0	1,011,489	450,860	422,152	1,884,501	0	0	0
99		Utility 2	922,669	0	0	0	0	0	0	0	0	922,669	0	922,669
7		Utility 7	4,369,703	0	0	3,162,922	3,162,922	0	0	851,087	851,087	0	355,694	355,694
8		Utility 8	1,079,783	0	0	0	0	0	0	762,057	762,057	0	317,726	317,726
9		Utility 9 - Wa	41,209	32,586	0	0	32,586	8,623	0	0	8,623	0	0	0
9		Utility 9 - Idaho	9,391	0	7,426	0	7,426	0	1,965	0	1,965	0	0	0
9		Utility 9 - Allocated	291,315	0	0	230,357	230,357	0	0	60,958	60,958	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,945,401</b>	<b>1,274,797</b>	<b>419,372</b>	<b>5,085,952</b>	<b>6,780,121</b>	<b>1,020,112</b>	<b>452,825</b>	<b>2,096,254</b>	<b>3,569,191</b>	<b>922,669</b>	<b>673,420</b>	<b>1,596,089</b>
	395000	Laboratory Equipment												
99		Utility 0	1,245,675	200,092	117,083	928,500	1,245,675	0	0	0	0	0	0	0
99		Utility 1	265,228	0	0	0	0	86,312	28,149	150,767	265,228	0	0	0
99		Utility 2	246,556	0	0	0	0	0	0	0	0	246,556	0	246,556
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	41,443	0	0	0	0	0	0	29,248	29,248	0	12,195	12,195
9		Utility 9 - Wa	15,439	12,208	0	0	12,208	3,231	0	0	3,231	0	0	0
9		Utility 9 - Idaho	4,928	0	3,897	0	3,897	0	1,031	0	1,031	0	0	0
9		Utility 9 - Allocated	229,360	0	0	181,366	181,366	0	0	47,994	47,994	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,404,293</b>	<b>212,300</b>	<b>120,980</b>	<b>1,367,306</b>	<b>1,700,586</b>	<b>89,543</b>	<b>29,180</b>	<b>297,282</b>	<b>416,005</b>	<b>246,556</b>	<b>41,146</b>	<b>287,702</b>

COMMON GENERAL PLANT For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A	Electric Copy
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Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		Total	
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon		Allocated
	396XXX	Power Operated Equipment												
99		Utility 0	33,208,000	15,500,343	8,153,830	9,553,827	33,208,000	0	0	0	0	0	0	
99		Utility 1	4,172,447	0	0	0	0	2,864,679	855,378	452,390	4,172,447	0	0	
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	
9		Utility 9 - Wa	685,725	542,237	0	0	542,237	143,488	0	0	143,488	0	0	
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	
9		Utility 9 - Allocated	621,590	0	0	491,522	491,522	0	0	130,068	130,068	0	0	
		TOTAL ACCOUNT	39,803,827	16,042,580	8,563,592	10,446,377	35,052,549	3,008,167	963,810	690,368	4,662,345	43,834	45,099	88,933
	397XXX	Communication Equipment												
99		Utility 0	40,930,336	5,620,113	2,256,809	33,053,414	40,930,336	0	0	0	0	0	0	
99		Utility 1	787,046	0	0	0	0	459,549	327,497	0	787,046	0	0	
99		Utility 2	689,429	0	0	0	0	0	0	0	0	689,429	0	
7		Utility 7	9,600,069	0	0	6,948,818	6,948,818	0	0	1,869,805	1,869,805	0	781,446	
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	
9		Utility 9 - Wa	464,350	367,185	0	0	367,185	97,165	0	0	97,165	0	0	
9		Utility 9 - Idaho	4,039,450	0	3,194,195	0	3,194,195	0	845,255	0	845,255	0	0	
9		Utility 9 - Allocated	7,244,531	0	0	5,728,613	5,728,613	0	0	1,515,918	1,515,918	0	0	
		TOTAL ACCOUNT	64,681,291	5,987,298	5,451,004	45,730,845	57,169,147	556,714	1,172,752	4,039,304	5,768,770	689,429	1,053,945	1,743,374
	398000	Miscellaneous Equipment												
99		Utility 0	9,560	0	2,299	7,261	9,560	0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	
99		Utility 2	1,677	0	0	0	0	0	0	0	0	1,677	0	
7		Utility 7	426,344	0	0	308,601	308,601	0	0	83,039	83,039	0	34,704	
9		Utility 9 - Wa	947	749	0	0	749	198	0	0	198	0	0	
9		Utility 9 - Idaho	1,260	0	996	0	996	0	264	0	264	0	0	
9		Utility 9 - Allocated	6,101	0	0	4,824	4,824	0	0	1,277	1,277	0	0	
		TOTAL ACCOUNT	445,889	749	3,295	320,686	324,730	198	264	84,316	84,778	1,677	34,704	36,381
		TOTAL GENERAL PLANT	259,812,468	35,110,041	23,462,461	141,101,813	199,674,315	11,023,704	5,080,564	26,959,821	43,064,089	8,050,167	9,023,897	17,074,064

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 May 31, 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
<b><u>DISTRIBUTION PLANT:</u></b>											
E-PLT		Plant in Service	1,073,409,176	0	1,073,409,176	659,843,267	0	659,843,267	413,565,909	0	413,565,909
E-PLT	360200	Less Land and Land Rights	4,339,005	0	4,339,005	3,332,969	0	3,332,969	1,006,036	0	1,006,036
		Depreciable Distribution Plant	1,069,070,171	0	1,069,070,171	656,510,298	0	656,510,298	412,559,873	0	412,559,873
		Percentage		0.000%	100.000%			61.409%			38.591%
<b><u>ALLOCATION BASED ON DEPRECIABLE PLANT</u></b>											
108X05		Accumulated Depreciation		0	326,777,284	200,670,662		200,670,662	126,106,622		126,106,622
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	326,777,284	0	326,777,284	200,670,662	0	200,670,662	126,106,622	0	126,106,622
<b><u>GENERAL PLANT - NON TRANSPORTATION</u></b>											
E-PLT		General Plant In Service	58,572,502	141,101,811	199,674,313	35,110,043	93,677,492	128,787,535	23,462,459	47,424,319	70,886,778
E-PLT	389XXX	Less: General Land and Land Rights	819,856	3,194,816	4,014,672	372,214	2,121,038	2,493,252	447,642	1,073,778	1,521,420
E-PLT	392XXX	Less: General Transportation Plant	11,613,451	6,740,155	18,353,606	8,360,785	4,474,789	12,835,574	3,252,666	2,265,366	5,518,032
		Depreciable Non Transport General Plant	46,139,195	131,166,840	177,306,035	26,377,044	87,081,665	113,458,709	19,762,151	44,085,175	63,847,326
		Percentage		73.977%	100.000%			14.877%			11.146%
<b><u>ALLOCATION BASED ON DEPRECIABLE PLANT</u></b>											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,908,382	63,409,413	9,433,418			7,067,613		
C-DEP	403X60	Common Depreciation Expense		4,947,790	6,688,282	995,016			745,476		
C-DEP	403X60	Washington Depreciation Expense			83,163	83,163			0		
C-DEP	403X60	Idaho Depreciation Expense			326,314	0			326,314		
	403X60	Depreciation Expense		2,473,117	3,156,130	483,588			199,424		
<b><u>JURISDICTIONAL ALLOCATION:</u></b>											
4	108X06	Accumulated Depreciation--Elec Gen Plant (C-ADP)	16,501,031	46,908,382	63,409,413	9,433,418	31,142,475	40,575,893	7,067,613	15,765,907	22,833,520
4	403X60	Depreciation Expense (C-DEP)	1,740,492	4,947,790	6,688,282	995,016	3,284,838	4,279,854	745,476	1,662,952	2,408,428
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	409,477	0	409,477	83,163	0	83,163	326,314	0	326,314
4	403X60	Depreciation Expense	683,012	2,473,117	3,156,129	483,588	1,641,902	2,125,490	199,424	831,215	1,030,639
		Total Depreciation Expense	2,832,981	7,420,907	10,253,888	1,561,767	4,926,740	6,488,507	1,271,214	2,494,167	3,765,381

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended May 31, 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
<b>GENERAL PLANT--TRANSPORTATION</b>											
E-PLT	392XXX	Transportation General Plant	11,613,451	6,740,155	18,353,606	8,360,785	4,474,789	12,835,574	3,252,666	2,265,366	5,518,032
		Percentage		36.724%	100.000%	45.554%			17.722%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,297,329	6,255,661	2,849,704			1,108,628		
C-DEP	403X70	Depreciation Expense		6,321	17,212	7,841			3,050		
	403X70	Depreciation Expense		57,821	125,604	41,241			26,542		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,958,332	2,297,329	6,255,661	2,849,704	1,525,197	4,374,901	1,108,628	772,132	1,880,760
4	403X70	Depreciation Expense (C-DEP)	10,891	6,321	17,212	7,841	4,197	12,038	3,050	2,124	5,174
4	403X70	Depreciation Expense	67,783	57,821	125,604	41,241	38,387	79,628	26,542	19,434	45,976
	403X70	Total Depreciation Expense	78,674	64,142	142,816	49,082	42,584	91,666	29,592	21,558	51,150

**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 May 31, 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	2,214,786	0	0	2,214,786	2,214,786	0	0	0	0	0	0	0
99		Utility 1	1,100,561	0	0	0	0	932,111	168,450	0	1,100,561	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	3,509,405	0	0	2,368,237	2,368,237	932,111	168,450	40,607	1,141,168	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	956,477	163,960	0	792,517	956,477	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	29,817,297	0	0	21,582,654	21,582,654	0	0	5,807,515	5,807,515	0	2,427,128	2,427,128
8		Utility 8	1,045,978	0	0	0	0	0	0	738,199	738,199	0	307,779	307,779
		TOTAL ACCOUNT	31,866,192	163,960	0	22,375,171	22,539,131	0	0	6,545,714	6,545,714	46,440	2,734,907	2,781,347
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	449,414	0	0	449,414	449,414	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	5,687,432	0	0	4,116,734	4,116,734	0	0	1,107,741	1,107,741	0	462,957	462,957
8		Utility 8	294,259	0	0	0	0	0	0	207,673	207,673	0	86,586	86,586
		TOTAL ACCOUNT	6,451,673	0	0	4,566,148	4,566,148	0	0	1,334,751	1,334,751	1,231	549,543	550,774
		TOTAL	41,827,270	163,960	0	29,309,556	29,473,516	932,111	168,450	7,921,072	9,021,633	47,671	3,284,450	3,332,121

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 May 31, 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
		Accum Amort 111X20				
99		Utility 0	4,560,063	4,560,063	0	0
		Total	4,560,063	4,560,063	0	0
		Accum Amort 111X30				
99		Utility 0	648,150	648,150	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	32,498	0	0	32,498
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	27,896	22,059	5,837	0
		Total	708,544	670,209	5,837	32,498
		Accum Amort 111X31				
99		Utility 0	371,864	371,864	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	32,121	0	0	32,121
7		Utility 7	13,413,468	9,709,071	2,612,541	1,091,856
8		Utility 8	136,758	0	96,517	40,241
9		Utility 9	0	0	0	0
		Total	13,954,211	10,080,935	2,709,058	1,164,218
		Accum Amort 111X32				
99		Utility 0	344,921	344,921	0	0
99		Utility 1	9,436	0	9,436	0
99		Utility 2 - Oregon	218	0	0	218
7		Utility 7	4,363,143	3,158,174	849,809	355,160
8		Utility 8	280,734	0	198,128	82,606
9		Utility 9	0	0	0	0
		Total	4,998,452	3,503,095	1,057,373	437,984
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	39,615	0	0	39,615
7		Utility 7	111,696	80,849	21,755	9,092

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended May 31, 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	164,181	91,026	24,448	48,707
99		Accum Amort 111X70 Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,385,883	18,905,760	3,796,716	1,683,407

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-18,268,477	-13,223,272	-3,558,151	-1,487,054
9	282900	Utility 9	-1,754,871	-1,387,664	-367,207	0
		Total	-20,023,348	-14,610,936	-3,925,358	-1,487,054

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%