

ELECTRIC RATE OF RETURN For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ROR-12A
---	-------------------------

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	134,600,875	80,433,383	54,167,492
E-ALL	Colstrip 3 AFUDC Reallocation	0	191,040	191,040
	Adjusted Net Operating Income	134,600,875	80,242,343	54,358,532
E-APL	Electric Net Rate Base	1,684,943,769	1,080,034,905	604,908,864
	RATE OF RETURN	7.988%	7.430%	8.986%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
---	-------------------------

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	06-30-2011	357,647 100.000%	234,305 65.653%	122,842 34.347%	
3	E-OPS	Direct Distribution Operating Expense Percent		23,007,172 100.000%	16,107,605 70.011%	6,899,567 29.989%	
	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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
---	-------------------------

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
---	-------------------------

Basis	Ref	Description	System	Washington	Idaho
			Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor	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%
		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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
---	-------------------------

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	582,022	358,982 223,040 0
		Percentage	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%	183.700% 0.000%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925% 0.000%
10	E-PLT	Net Electric Distribution Plant	749,946,112	461,588,946	288,357,166
		Percent	100.000%	61.550%	38.450%
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	78,058,513	50,308,048	27,750,465
		Percent	100.000%	64.449%	35.551%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
---	-------------------------

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant Percent	1,957,589,874 100.000%	1,248,156,690 63.760%	709,433,184 36.240%
13	E-PLT	Net Electric General Plant Percent	131,750,103 100.000%	85,082,060 64.578%	46,668,043 35.422%
14		Net Allocated Schedule M's Percent	-104,260,514 100.000%	-66,664,426 63.940%	-37,596,088 36.060%
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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
---	--------------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	318,454,206	0	318,454,206	211,348,649	0	211,348,649	107,105,557	0	107,105,557
99	442200	Commercial - Firm & Int.	274,035,972	0	274,035,972	188,473,142	0	188,473,142	85,562,830	0	85,562,830
1	442300	Industrial	119,677,275	0	119,677,275	52,559,143	0	52,559,143	67,118,132	0	67,118,132
99	444000	Public Street & Highway Lighting	6,802,039	0	6,802,039	4,481,447	0	4,481,447	2,320,592	0	2,320,592
99	499XXX	Unbilled Revenue	2,447,731	0	2,447,731	2,104,753	0	2,104,753	342,978	0	342,978
99	448000	Interdepartmental Revenue	1,011,728	0	1,011,728	790,390	0	790,390	221,338	0	221,338
TOTAL SALES TO ULTIMATE CUSTOMERS			722,428,951	0	722,428,951	459,757,524	0	459,757,524	262,671,427	0	262,671,427
1	447XXX	Sales for Resale	0	183,227,619	183,227,619	0	119,391,117	119,391,117	0	63,836,502	63,836,502
TOTAL SALES OF ELECTRICITY			722,428,951	183,227,619	905,656,570	459,757,524	119,391,117	579,148,641	262,671,427	63,836,502	326,507,929
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	546,224	0	546,224	341,195	0	341,195	205,029	0	205,029
1	453000	Sales of Water & Water Power	0	239,930	239,930	0	156,338	156,338	0	83,592	83,592
1	454000	Rent from Electric Property	2,792,489	61,952	2,854,441	1,904,956	40,368	1,945,324	887,533	21,584	909,117
1	456XXX	Other Electric Revenues	157,282	174,054,613	174,211,895	111,059	113,413,986	113,525,045	46,223	60,640,627	60,686,850
TOTAL OTHER OPERATING REVENUE			3,495,995	174,356,495	177,852,490	2,357,210	113,610,692	115,967,902	1,138,785	60,745,803	61,884,588
TOTAL ELECTRIC REVENUE			725,924,946	357,584,114	1,083,509,060	462,114,734	233,001,809	695,116,543	263,810,212	124,582,305	388,392,517
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	568,726	568,726	0	370,582	370,582	0	198,144	198,144
1	501000	Fuel	0	29,113,107	29,113,107	0	18,970,101	18,970,101	0	10,143,006	10,143,006
1	502000	Steam Expense	0	4,440,131	4,440,131	0	2,893,189	2,893,189	0	1,546,942	1,546,942
1	505000	Electric Expense	0	939,482	939,482	0	612,166	612,166	0	327,316	327,316
1	506000	Miscellaneous Steam Power Generation Expense	12,844	2,587,969	2,600,813	8,296	1,686,321	1,694,617	4,548	901,648	906,196
1	507000	Rent	0	25,721	25,721	0	16,760	16,760	0	8,961	8,961
MAINTENANCE											
1	510000	Supervision & Engineering	0	644,228	644,228	0	419,779	419,779	0	224,449	224,449
1	511000	Structures	0	779,039	779,039	0	507,622	507,622	0	271,417	271,417
1	512000	Boiler Plant	0	6,060,334	6,060,334	0	3,948,914	3,948,914	0	2,111,420	2,111,420
1	513000	Electric Plant	0	1,371,100	1,371,100	0	893,409	893,409	0	477,691	477,691
1	514000	Miscellaneous Steam Plant	0	899,404	899,404	0	586,052	586,052	0	313,352	313,352
TOTAL STEAM POWER GENERATION EXP			12,844	47,429,241	47,442,085	8,296	30,904,895	30,913,191	4,548	16,524,346	16,528,894

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended June 30, 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
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,414,136	2,414,136	0	1,573,051	1,573,051	0	841,085	841,085
1	536000	Water for Power	0	978,179	978,179	0	637,381	637,381	0	340,798	340,798
1	537000	Hydraulic Expense	4,418,857	2,743,522	7,162,379	2,695,373	1,787,679	4,483,052	1,723,484	955,843	2,679,327
1	538000	Electric Expense	0	5,819,211	5,819,211	0	3,791,798	3,791,798	0	2,027,413	2,027,413
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	811,141	811,141	0	528,539	528,539	0	282,602	282,602
1	540000	Rent	0	1,205,661	1,205,661	0	785,609	785,609	0	420,052	420,052
1	540100	MT Trust Funds Land Settlement Rents	5,336,098	0	5,336,098	3,465,252	0	3,465,252	1,870,846	0	1,870,846
MAINTENANCE											
1	541000	Supervision & Engineering	0	543,887	543,887	0	354,397	354,397	0	189,490	189,490
1	542000	Structures	0	499,849	499,849	0	325,702	325,702	0	174,147	174,147
1	543000	Reservoirs, Dams, & Waterways	0	1,408,430	1,408,430	0	917,733	917,733	0	490,697	490,697
1	544000	Electric Plant	0	2,137,019	2,137,019	0	1,392,482	1,392,482	0	744,537	744,537
1	545000	Miscellaneous Hydraulic Plant	0	458,397	458,397	0	298,691	298,691	0	159,706	159,706
TOTAL HYDRO POWER GENERATION EXP			9,754,955	19,019,432	28,774,387	6,160,625	12,393,062	18,553,687	3,594,330	6,626,370	10,220,700
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	895,362	895,362	0	583,418	583,418	0	311,944	311,944
1	547000	Fuel	0	77,405,374	77,405,374	0	50,437,342	50,437,342	0	26,968,032	26,968,032
1	548000	Generation Expense	0	1,723,803	1,723,803	0	1,123,230	1,123,230	0	600,573	600,573
1	549000	Miscellaneous Other Power Generation Expense	0	528,224	528,224	0	344,191	344,191	0	184,033	184,033
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
MAINTENANCE											
1	551000	Supervision & Engineering	0	623,696	623,696	0	406,400	406,400	0	217,296	217,296
1	552000	Structures	0	18,924	18,924	0	12,331	12,331	0	6,593	6,593
1	553000	Generating & Electric Equipment	0	2,135,697	2,135,697	0	1,391,620	1,391,620	0	744,077	744,077
1	554000	Miscellaneous Other Power Generation Plant	0	151,945	151,945	0	99,007	99,007	0	52,938	52,938
TOTAL OTHER POWER GENERATION EXP			0	83,516,458	83,516,458	0	54,419,324	54,419,324	0	29,097,134	29,097,134
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,731,533	230,562,345	249,293,878	0	150,234,424	150,234,424	18,731,533	80,327,921	99,059,454
1	556000	System Control & Load Dispatching	0	624,416	624,416	0	406,869	406,869	0	217,547	217,547
E-557	557XXX	Other Expense	18,021,025	172,277,026	190,298,051	3,034,431	112,255,711	115,290,142	14,986,594	60,021,315	75,007,909
TOTAL OTHER POWER SUPPLY EXPENSE			36,752,558	403,463,787	440,216,345	3,034,431	262,897,004	265,931,435	33,718,127	140,566,783	174,284,910
TOTAL POWER PRODUCTION O&M EXP			46,520,357	553,428,918	599,949,275	9,203,352	360,614,285	369,817,637	37,317,005	192,814,633	230,131,638

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended June 30, 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
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	1,935,175	2,164,194	158,213	1,260,960	1,419,173	70,806	674,215	745,021
1	561000	Load Dispatching	0	2,231,011	2,231,011	0	1,453,727	1,453,727	0	777,284	777,284
1	562000	Station Expense	0	281,948	281,948	0	183,717	183,717	0	98,231	98,231
1	563000	Overhead Line Expense	0	439,954	439,954	0	286,674	286,674	0	153,280	153,280
1	565000	Transmission of Electricity by Others	0	17,439,282	17,439,282	0	11,363,436	11,363,436	0	6,075,846	6,075,846
1	566000	Miscellaneous Transmission Expense	0	1,599,072	1,599,072	0	1,041,955	1,041,955	0	557,117	557,117
1	567000	Rent	0	116,669	116,669	0	76,022	76,022	0	40,647	40,647
MAINTENANCE											
1	568000	Supervision & Engineering	179	801,039	801,218	0	521,957	521,957	179	279,082	279,261
1	569000	Structures	3,973	395,031	399,004	0	257,402	257,402	3,973	137,629	141,602
1	570000	Station Equipment	31	991,443	991,474	31	646,024	646,055	0	345,419	345,419
1	571000	Overhead Lines	16,984	1,914,821	1,931,805	515	1,247,697	1,248,212	16,469	667,124	683,593
1	572000	Underground Lines	264	6,294	6,558	0	4,101	4,101	264	2,193	2,457
1	573000	Service Miscellaneous	3,846	15,271	19,117	227	9,951	10,178	3,619	5,320	8,939
TOTAL TRANSMISSION OPERATING EXP			254,296	28,167,010	28,421,306	158,986	18,353,623	18,512,609	95,310	9,813,387	9,908,697
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	28,231,962	28,231,962	0	18,395,946	18,395,946	0	9,836,016	9,836,016
1	403X40	Depreciation Expense--Transmission Plant	0	9,997,876	9,997,876	0	6,514,616	6,514,616	0	3,483,260	3,483,260
1	404X20	Amortization of Hydro Licensing Costs	22,001	913,363	935,364	22,001	595,147	617,148	0	318,216	318,216
1	404X30	Amortization of Limited-Term Plant	2,785	101,908	104,693	2,785	66,403	69,188	0	35,505	35,505
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	793,333	0	793,333	793,333	0	793,333	0	0	0
99	407322	Reg Debit Spokane River Relicense	53,459	0	53,459	48,814	0	48,814	4,645	0	4,645
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	7,402	200,000	207,402	7,402	130,320	137,722	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	31,216	31,216	0	20,340	20,340	0	10,876	10,876
99	407335	DSIT Amortization - ID	-9,633,078	0	-9,633,078	0	0	0	-9,633,078	0	-9,633,078
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	892,596	892,596	0	581,616	581,616	0	310,980	310,980
99	407382	Reg Debit Amt CDA Settlement	128,469	0	128,469	103,447	0	103,447	25,022	0	25,022
99	407395	Optional Renewable Power Revenue Offset	236,443	0	236,443	177,763	0	177,763	58,680	0	58,680
99	407400	Amortization of CCX Credits	-129,388	0	-129,388	0	0	0	-129,388	0	-129,388
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	125,280	0	125,280	0	0	0	125,280	0	125,280
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	-6,977,243	0	-6,977,243	-4,757,410	0	-4,757,410	-2,219,833	0	-2,219,833
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	15,725,067	15,725,067	0	10,246,454	10,246,454	0	5,478,613	5,478,613
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-12,721,545	56,093,988	43,372,443	-1,101,551	36,550,842	35,449,291	-11,619,994	19,543,146	7,923,152
TOTAL PRODUCTION & TRANS EXPENSE			34,053,108	637,689,916	671,743,024	8,260,787	415,518,750	423,779,537	25,792,321	222,171,166	247,963,487

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended June 30, 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	313,390	1,310,579	1,623,969	164,647	917,549	1,082,196	148,743	393,030	541,773
3	582000	Station Expense	625,892	30,066	655,958	377,611	21,050	398,661	248,281	9,016	257,297
3	583000	Overhead Line Expense	865,146	539,911	1,405,057	604,833	377,997	982,830	260,313	161,914	422,227
3	584000	Underground Line Expense	197,010	0	197,010	58,318	0	58,318	138,692	0	138,692
3	585000	Street Light & Signal System Operation Expense	219,769	0	219,769	47,491	0	47,491	172,278	0	172,278
3	586000	Meter Expense	1,629,264	0	1,629,264	1,463,076	0	1,463,076	166,188	0	166,188
3	587000	Customer Installations Expense	720,895	60,592	781,487	405,835	42,421	448,256	315,060	18,171	333,231
3	588000	Miscellaneous Distribution Expense	4,220,978	2,685,081	6,906,059	3,032,462	1,879,852	4,912,314	1,188,516	805,229	1,993,745
3	589000	Rent	5,083	252,706	257,789	4,834	176,922	181,756	249	75,784	76,033
MAINTENANCE:											
3	590000	Supervision & Engineering	328,519	814,604	1,143,123	192,607	570,312	762,919	135,912	244,292	380,204
3	591000	Structures	455,470	0	455,470	278,029	0	278,029	177,441	0	177,441
3	592000	Station Equipment	800,396	96,405	896,801	644,309	67,494	711,803	156,087	28,911	184,998
3	593000	Overhead Lines	8,161,711	1,772	8,163,483	5,308,659	1,241	5,309,900	2,853,052	531	2,853,583
3	594000	Underground Lines	956,017	0	956,017	623,780	0	623,780	332,237	0	332,237
3	595000	Line Transformers	2,390,710	300,361	2,691,071	2,046,657	210,286	2,256,943	344,053	90,075	434,128
3	596000	Street Light & Signal System Maintenance Exp	625,897	11	625,908	421,060	8	421,068	204,837	3	204,840
3	597000	Meters	133,321	0	133,321	112,548	0	112,548	20,773	0	20,773
3	598000	Miscellaneous Distribution Expense	357,704	64,624	422,328	320,849	45,244	366,093	36,855	19,380	56,235
TOTAL DISTRIBUTION OPERATING EXP			23,007,172	6,156,712	29,163,884	16,107,605	4,310,376	20,417,981	6,899,567	1,846,336	8,745,903
99	403X50	Depreciation Expense--Distribution Plant	29,179,284	5,150	29,184,434	18,672,355	3,606	18,675,961	10,506,929	1,544	10,508,473
E-OTX		Taxes Other Than FIT--Distribution	42,166,932	0	42,166,932	36,562,799	0	36,562,799	5,604,133	0	5,604,133
TOTAL DISTRIBUTION EXPENSES			94,353,388	6,161,862	100,515,250	71,342,759	4,313,982	75,656,741	23,010,629	1,847,880	24,858,509

ELECTRIC OPERATING STATEMENT For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
--	-------------------------

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	603,664	603,664	0	396,324	396,324	0	207,340	207,340
2	902000	Meter Reading Expenses	2,662,456	101,191	2,763,647	2,245,337	66,435	2,311,772	417,119	34,756	451,875
E-903	903XXX	Customer Records & Collection Expenses	1,714,859	6,035,180	7,750,039	1,168,291	3,958,917	5,127,208	546,568	2,076,263	2,622,831
2	904000	Uncollectible Accounts	0	1,647,511	1,647,511	0	1,081,640	1,081,640	0	565,871	565,871
2	905000	Misc Customer Accounts	0	123,892	123,892	0	81,339	81,339	0	42,553	42,553
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,377,315	8,511,438	12,888,753	3,413,628	5,584,655	8,998,283	963,687	2,926,783	3,890,470
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,254,097	323,165	28,577,262	20,578,332	212,168	20,790,500	7,675,765	110,997	7,786,762
2	909000	Advertising	15,388	925,716	941,104	15,388	607,760	623,148	0	317,956	317,956
2	910000	Misc Customer Service & Info Exp	3,275	155,373	158,648	3,275	102,007	105,282	0	53,366	53,366
TOTAL CUSTOMER SERVICE & INFO EXP			28,272,760	1,404,254	29,677,014	20,596,995	921,935	21,518,930	7,675,765	482,319	8,158,084
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	5,022	5,022	0	3,297	3,297	0	1,725	1,725
2	913000	Advertising	154	47	201	154	31	185	0	16	16
2	916000	Miscellaneous Sales Expenses	80,578	15,290	95,868	78,016	10,038	88,054	2,562	5,252	7,814
TOTAL SALES EXPENSES			80,732	20,359	101,091	78,170	13,366	91,536	2,562	6,993	9,555
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	355,628	27,920,270	28,275,898	264,903	18,536,267	18,801,170	90,725	9,384,003	9,474,728
4	921000	Office Supplies & Expenses	25,076	4,282,456	4,307,532	25,031	2,843,123	2,868,154	45	1,439,333	1,439,378
4	922000	Admin Exp Transferred--Credit	857	-52,442	-51,585	0	34,816	-34,816	857	-17,626	-16,769
4	923000	Outside Services Employed	96,363	16,298,777	16,395,140	96,363	10,820,758	10,917,121	0	5,478,019	5,478,019
4	924000	Property Insurance Premium	0	1,261,927	1,261,927	0	837,793	837,793	0	424,134	424,134
4	925XXX	Injuries and Damages	0	5,163,666	5,163,666	0	3,428,158	3,428,158	0	1,735,508	1,735,508
4	926XXX	Employee Pensions and Benefits	339,539	787,699	1,127,238	250,757	522,953	773,710	88,782	264,746	353,528
4	927000	Franchise Requirements	6,104	0	6,104	0	0	0	6,104	0	6,104
1	928000	Regulatory Commission Expenses	1,874,263	3,625,779	5,500,042	1,131,515	2,362,558	3,494,073	742,748	1,263,221	2,005,969
4	930000	Miscellaneous General Expenses	195,528	2,840,358	3,035,886	142,055	1,885,714	2,027,769	53,473	295,644	1,008,117
4	931000	Rents	62,829	855,313	918,142	50,535	567,842	618,377	12,294	287,471	299,765
4	935000	Maintenance of General Plant	775,606	7,138,109	7,913,715	279,208	4,738,991	5,018,199	496,398	2,399,118	2,895,516
TOTAL ADMIN & GEN OPERATING EXP			3,731,793	70,121,912	73,853,705	2,240,367	46,509,341	48,749,708	1,491,426	23,612,571	25,103,997

ELECTRIC OPERATING STATEMENT For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
--	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ADP		Depreciation Expense--General Plant	2,973,793	7,571,403	10,545,196	1,663,129	5,026,655	6,689,784	1,310,664	2,544,748	3,855,412
4	404X31	Amortization - Mainframe Software	45,801	4,570,157	4,615,958	45,801	3,034,127	3,079,928	0	1,536,030	1,536,030
4	404X32	Amortization - PC Software	0	472,857	472,857	0	313,930	313,930	0	158,927	158,927
4	404X50	Amortization - Leasehold Imp	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
		TOTAL ADMIN & GENERAL EXPENSES	6,751,387	82,743,787	89,495,174	3,949,297	54,889,004	58,838,301	2,802,090	27,854,783	30,656,873
		TOTAL EXPENSES BEFORE FIT	167,888,690	736,531,616	904,420,306	107,641,636	481,241,692	588,883,328	60,247,054	255,289,924	315,536,978
		NET OPERATING INCOME BEFORE FIT			179,088,754			106,233,215			72,855,539
E-FIT		FEDERAL INCOME TAX--Normal Accrual			23,184,779			11,607,090			11,577,689
E-FIT		DEFERRED FEDERAL INCOME TAX			21,453,811			14,290,945			7,162,866
E-FIT		AMORTIZED ITC - NOXON			-150,711			-98,203			-52,508
		ELECTRIC NET OPERATING INCOME			134,600,875			80,433,383			54,167,492

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.011%	29.989%
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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-555-12A
--	-------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	5000/5551	Purchased Power	0	151,290,153	151,290,153	0	98,580,664	98,580,664	0	52,709,489	52,709,489
1	555312	Purchased Power - Lancaster	0	10,412,670	10,412,670	0	6,784,896	6,784,896	0	3,627,774	3,627,774
1	555313	Energy Deviations - Lancaster	0	675,234	675,234	0	439,982	439,982	0	235,252	235,252
99	555380	Clearwater Purchases - Idaho	18,731,533	0	18,731,533	0	0	0	18,731,533	0	18,731,533
1	555550	Non Monetary - Exchange Power	0	49,980	49,980	0	32,567	32,567	0	17,413	17,413
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	67,478,203	67,478,203	0	43,968,797	43,968,797	0	23,509,406	23,509,406
1	555710	Intercompany Purchase	0	656,105	656,105	0	427,518	427,518	0	228,587	228,587
TOTAL ACCOUNT 555			18,731,533	230,562,345	249,293,878	0	150,234,424	150,234,424	18,731,533	80,327,921	99,059,454

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-557-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,345,307	5,345,307	0	3,483,002	3,483,002	0	1,862,305	1,862,305
1	557010	Other Power Supply Expense - Financial	0	-7,334,067	-7,334,067	0	-4,778,878	-4,778,878	0	-2,555,189	-2,555,189
1	557150	Fuel - Economic Dispatch	0	110,986,453	110,986,453	0	72,318,773	72,318,773	0	38,667,680	38,667,680
1	557160	Power Supply Expense - Miscellaneous	0	348,596	348,596	0	227,145	227,145	0	121,451	121,451
99	557161	Unbilled Add-Ons	220,952	0	220,952	0	0	0	220,952	0	220,952
1	557170	Broker Fees - Power	0	688,549	688,549	0	448,659	448,659	0	239,890	239,890
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,145,260	0	2,145,260	2,145,260	0	2,145,260	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	918,066	0	918,066	918,066	0	918,066	0	0	0
99	557380	Idaho PCA Deferred	-2,064,368	0	-2,064,368	0	0	0	-2,064,368	0	-2,064,368
99	557390	Idaho PCA Amortization	16,508,806	0	16,508,806	0	0	0	16,508,806	0	16,508,806
1	557395	Optional Renewable Power Expense Offset	0	-149,076	-149,076	0	-97,138	-97,138	0	-51,938	-51,938
1	557610	Other Expenses - Exposure	0	-23,000	-23,000	0	-14,987	-14,987	0	-8,013	-8,013
1	557700	Turbine Gas Bookout Expense	0	17,476,719	17,476,719	0	11,387,830	11,387,830	0	6,088,889	6,088,889
1	557711	Turbine Gas Bookout Offset	0	-24,111,796	-24,111,796	0	-15,711,246	-15,711,246	0	-8,400,550	-8,400,550
1	557730	Other Power Exp - Intracompany Thermal Gas	0	69,049,341	69,049,341	0	44,992,551	44,992,551	0	24,056,790	24,056,790
TOTAL ACCOUNT 557			18,021,025	172,277,026	190,298,051	3,034,431	112,255,711	115,290,142	14,986,594	60,021,315	75,007,909

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-903-12A
--	-------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,714,859	5,857,650	7,572,509	1,168,291	3,845,723	5,014,014	546,568	2,011,927	2,558,495
12	903920	A/R Sold - Program Fees	0	173,133	173,133	0	110,390	110,390	0	62,743	62,743
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,804	2,804	0	1,593	1,593
		TOTAL ACCOUNT 903	1,714,859	6,035,180	7,750,039	1,168,291	3,958,917	5,127,208	546,568	2,076,263	2,622,831

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	12	Net Electric Plant	100.000%	63.760%	36.240%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-908-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	288,720	323,165	611,885	177,691	212,168	389,859	111,029	110,997	222,026
99	908600	Public Purpose Tariff Rider Expense Offset	27,556,275	0	27,556,275	20,045,049	0	20,045,049	7,511,226	0	7,511,226
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	11,640	0	11,640	29,602	0	29,602	-17,962	0	-17,962
99	908990	DSM Amortization	71,472	0	71,472	0	0	0	71,472	0	71,472
		TOTAL ACCOUNT 908	28,254,097	323,165	28,577,262	20,578,332	212,168	20,790,500	7,675,765	110,997	7,786,762

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-INT-12A
--	-------------------------

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.93%	6.60%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,684,943,769	1,080,034,905	604,908,864
	Interest Deduction for FIT Calculation	54,231,501	34,269,508	19,961,993

- 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 June 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	1,083,509,060	695,116,543	388,392,517
E-OPS	Operating & Maintenance Expense	774,055,028	488,106,684	285,948,344
E-OPS	Book Depreciation & Amortization	72,473,279	53,967,391	18,505,888
E-OTX	Taxes Other than FIT	57,891,999	46,809,253	11,082,746
	Net Operating Income Before FIT	179,088,754	106,233,215	72,855,539
				0
E-INT	Less: Interest Expense	54,231,501	34,269,508	19,961,993
E-SCM	Add: Schedule M Additions	112,497,463	64,616,610	47,880,853
E-SCM	Less: Schedule M Deductions	163,701,437	98,588,162	65,113,275
	Taxable Net Operating Income	73,653,279	37,992,155	35,661,124
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	25,778,647	13,297,254	12,481,393
1	Production Tax Credit	(187,006)	(121,853)	(65,153)
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)
	Total Net Federal Income Tax	23,184,779	11,607,090	11,577,689
E-DTE	Deferred FIT	21,453,811	14,290,945	7,162,866
1	411400 Amortized Investment Tax Credit - Noxon	(150,711)	(98,203)	(52,508)
	Total Net FIT/Deferred FIT	44,487,879	25,799,832	18,688,047

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	32,322,711	51,872,134	84,194,845	20,437,814	33,955,381	54,393,195	11,884,897	17,916,753	29,801,650
12	997001	Contributions In Aid of Construction	0	4,254,475	4,254,475	0	2,712,653	2,712,653	0	1,541,822	1,541,822
2	997002	Injuries and Damages	0	1,578,188	1,578,188	0	1,036,128	1,036,128	0	542,060	542,060
12	997003	Salvage	0	-1,183,939	-1,183,939	0	754,880	-754,880	0	-429,059	-429,059
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	480,916	480,916	0	319,280	319,280	0	161,636	161,636
99	997007	Idaho PCA	14,444,438	0	14,444,438	0	0	0	14,444,438	0	14,444,438
99	997008	Idaho DSM Book Amortization	71,472	0	71,472	0	0	0	71,472	0	71,472
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	351,747	351,747	0	233,525	233,525	0	118,222	118,222
12	997016	Redemption Expense Amortization	0	-6,561,901	-6,561,901	0	-4,183,868	-4,183,868	0	-2,378,033	-2,378,033
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	7,138,715	0	7,138,715	4,820,356	0	4,820,356	2,318,359	0	2,318,359
1	997019	CSS Temporary Service Fees	221,838	0	221,838	46,260	0	46,260	175,578	0	175,578
4	997020	FAS87 Current Pension Accrual	0	-2,149,020	-2,149,020	0	-1,426,734	-1,426,734	0	-722,286	-722,286
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	326,699	326,699	0	208,303	208,303	0	118,396	118,396
99	997033	BPA Residential Exchange	-40,747	0	-40,747	-62,158	0	-62,158	-21,411	0	-21,411
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	-137,572	-137,572	0	-89,642	-89,642	0	-47,930	-47,930
99	997064	Chicago Climate Exchange	-129,134	0	-129,134	0	0	0	-129,134	0	-129,134
99	997065	Amortization - Unbilled Revenue Add-Ins	-47,054	0	-47,054	201,078	0	201,078	248,132	0	248,132
1	997080	Book Transportation Depreciation	0	3,297,901	3,297,901	0	2,125,464	2,125,464	0	1,172,437	1,172,437
1	997081	Deferred Compensation	0	1,874,711	1,874,711	0	1,244,621	1,244,621	0	630,090	630,090
1	997082	Meal Disallowances	0	307,974	307,974	0	204,464	204,464	0	103,510	103,510
1	997083	Paid Time Off	0	457,408	457,408	0	303,673	303,673	0	153,735	153,735
1	997084	Customer Uncollectibles	0	-376,305	-376,305	0	-247,056	-247,056	0	-129,249	-129,249
TOTAL SCHEDULE M ADDITIONS			58,137,875	54,359,588	112,497,463	28,997,340	35,619,270	64,616,610	29,140,535	18,740,318	47,880,853

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
---	-------------------------

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax	0	966,764	966,764	0	629,943	629,943	0	336,821	336,821
99	997043 Washington Deferred Power Costs	-1,626,701	0	-1,626,701	-1,626,701	0	-1,626,701	0	0	0
1	997044 Non-Monetary Power Costs	0	-49,980	-49,980	0	-32,567	-32,567	0	-17,413	-17,413
1	997045 Section 199 Manufacturing Deduction	0	4,135,775	4,135,775	0	2,694,871	2,694,871	0	1,440,904	1,440,904
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)	-261,939	0	-261,939	0	0	0	-261,939	0	-261,939
11	997049 Tax Depreciation	0	151,276,149	151,276,149	0	97,495,965	97,495,965	0	53,780,184	53,780,184
99	997050 CS2 Levelized Return	-125,280	0	-125,280	0	0	0	-125,280	0	-125,280
99	997051 Wind Generation AFUDC - ID	124,048	0	124,048	0	0	0	124,048	0	124,048
99	997054 Spokane River Relicensing	-53,459	0	-53,459	-48,814	0	-48,814	-4,645	0	-4,645
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	-240,024	0	-240,024	-219,777	0	-219,777	-20,247	0	-20,247
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	-7,402	0	-7,402	-7,402	0	-7,402	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	2,872,847	2,872,847	0	1,871,947	1,871,947	0	1,000,900	1,000,900
99	997063 CDA Lake Settlement	-128,469	0	-128,469	-103,447	0	-103,447	-25,022	0	-25,022
1	997067 CDA IPA Fund	0	30,509	30,509	0	19,880	19,880	0	10,629	10,629
1	997068 Noxon	0	-608,055	-608,055	0	-396,209	-396,209	0	-211,846	-211,846
1	997069 Lancaster Deferral	-1,711,399	0	-1,711,399	-1,711,399	0	-1,711,399	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	-1	-1	0	-1	-1	0	0	0
1	997073 DSIT Amortization - ID	9,095,166	0	9,095,166	0	0	0	9,095,166	0	9,095,166
TOTAL SCHEDULE M DEDUCTIONS		5,081,337	158,620,100	163,701,437	-3,695,532	102,283,694	98,588,162	8,776,869	56,336,406	65,113,275

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.011%	29.989%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.550%	38.450%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.449%	35.551%
E-ALL	12	Net Electric Plant	100.000%	63.760%	36.240%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

PRINT TIME: 2:39 PM

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

***** 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	29,164,359	29,164,359	0	18,647,691	18,647,691	0	10,516,668	10,516,668
99	410100	Deferred Federal Income Tax Expense - Washington	-1,302,251	0	-1,302,251	-1,302,251	0	-1,302,251	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-2,158,747	0	-2,158,747	0	0	0	-2,158,747	0	-2,158,747
	410100	Total	-3,460,998	29,164,359	25,703,361	-1,302,251	18,647,691	17,345,440	-2,158,747	10,516,668	8,357,921
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-1,239,641	-1,239,641	0	-792,626	-792,626	0	-447,015	-447,015
99	411100	Deferred Federal Income Tax Expense - Washington	-2,261,869	0	-2,261,869	-2,261,869	0	-2,261,869	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-748,040	0	-748,040	0	0	0	-748,040	0	-748,040
	411100	Total	-3,009,909	-1,239,641	-4,249,550	-2,261,869	-792,626	-3,054,495	-748,040	-447,015	-1,195,055
		Total Deferred Federal Income Tax Expense	-6,470,907	27,924,718	21,453,811	-3,564,120	17,855,065	14,290,945	-2,906,787	10,069,653	7,162,866

E-ALL	14	Net Allocated Schedule M's	100.000%	63.940%	36.060%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	18,865	18,865	0	12,292	12,292	0	6,573	6,573
1	408140	State Kwh Generation Tax	0	1,547,781	1,547,781	0	1,008,534	1,008,534	0	539,247	539,247
1	408150	R&P Property Tax--Production	0	10,449,998	10,449,998	0	6,809,219	6,809,219	0	3,640,779	3,640,779
1	408180	R&P Property Tax--Transmission	0	3,387,679	3,387,679	0	2,207,412	2,207,412	0	1,180,267	1,180,267
1	409100	State Income Tax--Montana & Oregon	0	320,744	320,744	0	208,997	208,997	0	111,747	111,747
		TOTAL PRODUCTION & TRANSMISSION	0	15,725,067	15,725,067	0	10,246,454	10,246,454	0	5,478,613	5,478,613
DISTRIBUTION											
99	408110	State Excise Tax	17,553,964	0	17,553,964	17,553,964	0	17,553,964	0	0	0
99	408120	Municipal Occupation & License Tax	18,872,755	0	18,872,755	15,725,335	0	15,725,335	3,147,420	0	3,147,420
99	408160	Miscellaneous State or Local Tax--WA & ID	6,149	0	6,149	0	0	0	6,149	0	6,149
99	408170	R&P Property Tax--Distribution	5,309,193	0	5,309,193	3,283,500	0	3,283,500	2,025,693	0	2,025,693
99	409100	State Income Tax--Idaho	424,871	0	424,871	0	0	0	424,871	0	424,871
		TOTAL DISTRIBUTION	42,166,932	0	42,166,932	36,562,799	0	36,562,799	5,604,133	0	5,604,133
		TOTAL TAXES OTHER THAN FIT	42,166,932	15,725,067	57,891,999	36,562,799	10,246,454	46,809,253	5,604,133	5,478,613	11,082,746

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/182325	CDA Lake CDR/IPA Fund	0	10,833,333	10,833,333	0	7,059,000	7,059,000	0	3,774,333	3,774,333
99	182381	CDA Settlement	0	38,325,733	38,325,733	0	24,973,048	24,973,048	0	13,352,685	13,352,685
1	302000	Franchises & Consents	550,016	44,067,167	44,617,183	550,016	28,714,166	29,264,182	0	15,353,001	15,353,001
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	2,336,780	2,336,780	0	1,522,646	1,522,646	0	814,134	814,134
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	228,981	22,948,890	23,177,871	228,981	15,235,768	15,464,749	0	7,713,122	7,713,122
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	4,109,482	4,109,482	0	2,728,285	2,728,285	0	1,381,197	1,381,197
TOTAL INTANGIBLE PLANT			932,176	122,621,385	123,553,561	932,176	80,232,913	81,165,089	0	42,388,472	42,388,472
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,450	2,230,450	0	1,453,361	1,453,361	0	777,089	777,089
1	311XXX	Structures & Improvements	0	125,105,709	125,105,709	0	81,518,880	81,518,880	0	43,586,829	43,586,829
1	312000	Boiler Plant	0	168,249,584	168,249,584	0	109,631,429	109,631,429	0	58,618,155	58,618,155
1	313000	Generators	0	2,609	2,609	0	1,700	1,700	0	909	909
1	314000	Turbogenerator Units	0	48,138,987	48,138,987	0	31,367,364	31,367,364	0	16,771,623	16,771,623
1	315000	Accessory Electric Equipment	0	26,932,876	26,932,876	0	17,549,462	17,549,462	0	9,383,414	9,383,414
1	316000	Miscellaneous Power Plant Equipment	0	15,662,790	15,662,790	0	10,205,874	10,205,874	0	5,456,916	5,456,916
TOTAL STEAM PRODUCTION PLANT			0	386,323,005	386,323,005	0	251,728,070	251,728,070	0	134,594,935	134,594,935
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,552,851	56,552,851	0	36,849,838	36,849,838	0	19,703,013	19,703,013
1	331XXX	Structures & Improvements	0	41,927,465	41,927,465	0	27,319,936	27,319,936	0	14,607,529	14,607,529
1	332XXX	Reservoirs, Dams, & Waterways	0	119,581,285	119,581,285	0	77,919,165	77,919,165	0	41,662,120	41,662,120
1	333000	Waterwheels, Turbines, & Generators	0	150,571,285	150,571,285	0	98,112,249	98,112,249	0	52,459,036	52,459,036
1	334000	Accessory Electric Equipment	0	33,807,057	33,807,057	0	22,028,678	22,028,678	0	11,778,379	11,778,379
1	335XXX	Miscellaneous Power Plant Equipment	0	7,337,422	7,337,422	0	4,781,064	4,781,064	0	2,556,358	2,556,358
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	411,776,928	411,776,928	0	268,313,845	268,313,845	0	143,463,083	143,463,083
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	891,856	891,856	0	581,133	581,133	0	310,723	310,723
1	341000	Structures & Improvements	0	16,058,096	16,058,096	0	10,463,455	10,463,455	0	5,594,641	5,594,641
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	199,200,453	199,200,453	0	129,799,015	129,799,015	0	69,401,438	69,401,438
1	345000	Accessory Electric Equipment	0	16,859,946	16,859,946	0	10,985,941	10,985,941	0	5,874,005	5,874,005
1	346000	Miscellaneous Power Plant Equipment	0	1,591,023	1,591,023	0	1,036,711	1,036,711	0	554,312	554,312
TOTAL OTHER PRODUCTION PLANT			0	277,630,477	277,630,477	0	180,904,019	180,904,019	0	96,726,458	96,726,458
TOTAL PRODUCTION PLANT			0	1,075,730,410	1,075,730,410	0	700,945,934	700,945,934	0	374,784,476	374,784,476

ELECTRIC UTILITY PLANT		Report ID:
For Twelve Months Ended June 30, 2011		E-PLT-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Total
TRANSMISSION PLANT:												
1	350XXX	Land & Land Rights	0	18,165,850	18,165,850	0	11,836,868	11,836,868	0	6,328,982	6,328,982	6,328,982
1	352XXX	Structures & Improvements	0	16,343,608	16,343,608	0	10,649,495	10,649,495	0	5,694,113	5,694,113	5,694,113
1	353000	Station Equipment	0	190,005,984	190,005,984	0	123,807,899	123,807,899	0	66,198,085	66,198,085	66,198,085
1	354000	Towers & Fixtures	0	17,120,410	17,120,410	0	11,155,659	11,155,659	0	5,964,751	5,964,751	5,964,751
1	355000	Poles & Fixtures	0	134,971,259	134,971,259	0	87,947,272	87,947,272	0	47,023,987	47,023,987	47,023,987
1	356000	Overhead Conductors & Devices	0	107,956,797	107,956,797	0	70,344,649	70,344,649	0	37,612,148	37,612,148	37,612,148
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	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	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	652,291
		TOTAL TRANSMISSION PLANT	0	491,371,714	491,371,714	0	320,177,808	320,177,808	0	171,193,906	171,193,906	171,193,906
DISTRIBUTION PLANT:												
99	360200	Land & Land Rights	4,348,930	0	4,348,930	3,335,226	0	3,335,226	1,013,704	0	1,013,704	1,013,704
99	360400	Land Easements	1,206,876	0	1,206,876	68,370	0	68,370	1,138,506	0	1,138,506	1,138,506
99	361000	Structures & Improvements	14,455,906	0	14,455,906	9,949,073	0	9,949,073	4,506,833	0	4,506,833	4,506,833
99	362000	Station Equipment	96,808,650	0	96,808,650	62,579,228	0	62,579,228	34,229,422	0	34,229,422	34,229,422
99	364000	Poles, Towers, & Fixtures	228,748,983	0	228,748,983	138,824,896	0	138,824,896	89,924,087	0	89,924,087	89,924,087
99	365000	Overhead Conductors & Devices	149,165,853	0	149,165,853	89,476,460	0	89,476,460	59,689,393	0	59,689,393	59,689,393
99	366000	Underground Conduit	77,603,463	0	77,603,463	48,074,640	0	48,074,640	29,528,823	0	29,528,823	29,528,823
99	367000	Underground Conductors & Devices	129,223,057	0	129,223,057	83,135,203	0	83,135,203	46,087,854	0	46,087,854	46,087,854
99	368000	Line Transformers	178,409,913	0	178,409,913	116,979,672	0	116,979,672	61,430,241	0	61,430,241	61,430,241
99	369XXX	Services	119,935,125	0	119,935,125	74,809,096	0	74,809,096	45,126,029	0	45,126,029	45,126,029
99	370000	Meters	46,314,777	0	46,314,777	17,382,803	0	17,382,803	28,931,974	0	28,931,974	28,931,974
99	373XXX	Street Light & Signal Systems	32,206,636	0	32,206,636	18,862,636	0	18,862,636	13,344,000	0	13,344,000	13,344,000
		TOTAL DISTRIBUTION PLANT	1,078,428,169	0	1,078,428,169	663,477,303	0	663,477,303	414,950,866	0	414,950,866	414,950,866
GENERAL PLANT: (From Report C-GPL)												
4	389XXX	Land & Land Rights	819,856	3,188,442	4,008,298	372,214	2,116,807	2,489,021	447,642	1,071,635	1,519,277	1,519,277
4	390XXX	Structures & Improvements	7,941,734	38,865,350	46,807,084	2,879,673	25,802,706	28,682,379	5,062,061	13,062,644	18,124,705	18,124,705
4	391XXX	Office Furniture & Equipment	276,647	28,850,728	29,127,375	276,647	19,153,998	19,430,645	0	9,696,730	9,696,730	9,696,730
4	392XXX	Transportation Equipment	11,664,892	6,846,676	18,511,568	8,403,661	4,343,508	12,949,169	3,261,231	2,301,168	5,562,399	5,562,399
4	393000	Stores Equipment	298,291	1,281,660	1,579,951	126,282	850,894	977,176	172,009	430,766	602,775	602,775
4	394000	Tools, Shop & Garage Equipment	1,685,053	5,162,883	6,847,936	1,268,623	3,427,638	4,696,261	416,430	1,735,245	2,151,675	2,151,675
4	395000	Laboratory Equipment	326,763	1,339,071	1,665,834	209,243	889,009	1,098,252	117,520	450,062	567,582	567,582
4	396XXX	Power Operated Equipment	24,966,714	10,562,247	35,528,961	16,299,943	7,012,276	23,312,219	8,666,771	3,549,971	12,216,742	12,216,742
4	397XXX	Communications Equipment	11,452,658	45,973,988	57,426,646	5,994,787	30,522,131	36,516,918	5,457,871	15,451,857	20,909,728	20,909,728
4	398000	Miscellaneous Equipment	3,762	315,947	319,709	628	209,757	210,385	3,134	106,190	109,324	109,324
		TOTAL GENERAL PLANT	59,436,370	142,386,992	201,823,362	35,831,701	94,530,724	130,362,425	23,604,669	47,856,268	71,460,937	71,460,937
		TOTAL PLANT IN SERVICE	1,138,796,715	1,832,110,501	2,970,907,216	700,241,180	1,195,887,379	1,896,128,559	438,555,535	636,223,122	1,074,778,657	1,074,778,657
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,138,796,715	1,832,110,501	2,970,907,216	700,241,180	1,195,887,379	1,896,128,559	438,555,535	636,223,122	1,074,778,657	1,074,778,657

ELECTRIC UTILITY PLANT For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	261,989,991	261,989,991	0	170,712,678	170,712,678	0	91,277,313	91,277,313
1	108X02	Hydro Production Plant	0	103,875,397	103,875,397	0	67,685,209	67,685,209	0	36,190,188	36,190,188
1	108X03	Other Production Plant	0	63,337,867	63,337,867	0	41,270,954	41,270,954	0	22,066,913	22,066,913
1	108X04	Transmission Plant	0	166,487,063	166,487,063	0	108,482,970	108,482,970	0	58,004,093	58,004,093
E-ADP	108X05	Distribution Plant	328,482,057	0	328,482,057	201,888,357	0	201,888,357	126,593,700	0	126,593,700
E-ADP	108X06	General Plant - Non-Transportation	16,707,701	47,098,684	63,806,385	9,627,745	31,268,816	40,896,561	7,079,956	15,829,868	22,909,824
E-ADP	108X07	General Plant - Transportation	3,949,008	2,317,866	6,266,874	2,844,973	1,538,831	4,383,804	1,104,035	779,035	1,883,070
TOTAL ACCUMULATED DEPRECIATION			349,138,766	645,106,868	994,245,634	214,361,075	420,959,458	635,320,533	134,777,691	224,147,410	358,925,101
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	25,498	4,636,178	4,661,676	25,498	3,020,934	3,046,432	0	1,615,244	1,615,244
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	16,710	658,783	675,493	16,710	429,263	445,973	0	229,520	229,520
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	10,036	10,452,618	10,462,654	10,036	6,939,493	6,949,529	0	3,513,125	3,513,125
4	111X32	Intangible Plant--PC Software (C-AAM)	0	3,069,124	3,069,124	0	2,037,591	2,037,591	0	1,031,533	1,031,533
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	91,646	91,646	0	60,844	60,844	0	30,802	30,802
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			162,922	18,908,781	19,071,703	162,922	12,488,412	12,651,334	0	6,420,369	6,420,369
NET ELECTRIC UTILITY PLANT			789,495,027	1,168,094,852	1,957,589,879	485,717,183	762,439,509	1,248,156,692	303,777,844	405,655,343	709,433,187

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-APL-12A
--	-------------------------

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	789,495,027	1,168,094,852	1,957,589,879	485,717,183	762,439,509	1,248,156,692	303,777,844	405,655,343	709,433,187
	ACCUMULATED DEFERRED INCOME TAX:									
	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - Boulder Park Idaho Write Off (190040)	591,936	0	591,936	0	0	0	591,936	0	591,936
99	ADFIT - KF Reserve (190420)	443,582	0	443,582	443,582	0	443,582	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	68,648	68,648	0	45,575	45,575	0	23,073	23,073
12	Deferred FIT - Electric Plant In Service (282900)	0	-260,296,786	-260,296,786	0	-165,965,231	-165,965,231	0	-94,331,555	-94,331,555
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-15,345,569	-15,345,569	0	10,187,923	-10,187,923	0	-5,157,646	-5,157,646
99	ADFIT - WNP3 (283120)	-3,815,955	0	-3,815,955	-3,815,955	0	-3,815,955	0	0	0
1	Colstrip PCB (283200)	0	-503,426	-503,426	0	-328,032	-328,032	0	-175,394	-175,394
99	ADFIT - Lancaster (283312)	-1,208,181	0	-1,208,181	-1,208,181	0	-1,208,181	0	0	0
99	Spokane River Relicensing (283322)	-282,263	0	-282,263	-282,263	0	-282,263	0	0	-19,731
99	Spokane River PM&Es (283323)	251,579	0	251,579	159,638	0	-159,638	-91,941	0	-91,941
1	ADFIT - Lake CDA CDR Fund (283324)	-38,138	-3,383,333	-3,421,471	-38,138	-2,204,580	-2,242,718	0	1,178,753	-1,178,753
1	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	-583,333	-662,159	-57,841	-380,100	-437,941	0	-203,233	-244,218
99	ADFIT - MT Lease Payments (283365)	-2,146,787	0	-2,146,787	-1,420,911	0	-1,420,911	-725,876	0	-725,876
1	CDA Lake Settlement (283382)	-629,870	-13,414,006	-14,043,876	-524,429	-3,740,566	-9,264,995	-105,441	-4,673,440	-4,778,881
12	Electric portion of Bond Redemptions (283850)	0	-4,081,324	-4,081,324	0	-2,602,252	-2,602,252	0	-1,479,072	-1,479,072
	TOTAL ACCUM DEFERRED INCOME TAX	-7,416,081	-297,539,129	-304,955,210	-7,024,043	-190,363,109	-197,387,152	-392,038	-107,176,020	-107,568,058
	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)	5,803,293	0	5,803,293	4,165,382	0	4,165,382	1,637,911	0	1,637,911
99	Boulder Park Disallowed Accumulated Depr (108050)	908,754	0	908,754	0	0	0	908,754	0	908,754
99	Colstrip Disallowed AFUDC (111100)	-2,377,125	0	-2,377,125	-761,827	0	-761,827	-1,615,298	0	-1,615,298
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)	21,233,207	0	21,233,207	21,233,207	0	21,233,207	0	0	0
99	Lancaster Generation (182312)	3,451,944	0	3,451,944	3,451,944	0	3,451,944	0	0	0
99	Spokane River Relicensing (182322)	774,664	0	774,664	718,291	0	718,291	56,373	0	56,373
99	Spokane River PM&Es (182323)	718,759	0	718,759	456,109	0	456,109	262,650	0	262,650
99	CDA CDR Fund (182324)	108,966	0	108,966	108,966	0	108,966	0	0	0
99	CDA Lake Settlement (182382)	1,498,366	0	1,498,366	1,498,366	0	1,498,366	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)	6,133,677	0	6,133,677	4,059,744	0	4,059,744	2,073,933	0	2,073,933
99	CDA Lake Settlement (186382)	301,261	0	301,261	0	0	0	301,261	0	301,261
99	DSM Programs (186710)	12,839	0	12,839	0	0	0	12,839	0	12,839
99	Nez Perce Settlement - Idaho (186800)	316,003	0	316,003	0	0	0	316,003	0	316,003
4	Gain on Sale of General Office Bldg (253850)	0	-196,092	-196,092	0	-130,185	-130,185	0	-65,907	-65,907
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,397,906	0	-1,397,906	1,397,906	0	1,397,906
	TOTAL OTHER ADJUSTMENTS	32,505,192	-196,092	32,309,100	29,395,550	-130,185	29,265,365	3,109,642	-65,907	3,043,735
	NET RATE BASE	814,584,138	870,359,631	1,684,943,769	508,088,690	571,946,215	1,080,034,905	306,495,448	298,413,416	604,908,864

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%	63.760%	36.240%
E-ALL	13	Net Electric General Plant	100.000%	64.578%	35.422%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Electric Copy

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas	
99	404X30	Limited-Term Plant	Utility 0	94,235	94,235	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		103,938	101,908	2,030	0
99	404X31	Mainframe Software	Utility 0	157,871	157,871	0	0
99			Utility 1	0	0	0	0
7			Utility 7	6,095,749	4,412,286	1,187,269	496,194
8			Utility 8	219,483	0	154,900	64,583
9			Utility 9	0	0	0	0
		TOTAL		6,473,103	4,570,157	1,342,169	560,777
99	404X32	PC Software	Utility 0	51,133	51,133	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	582,629	421,724	113,479	47,426
8			Utility 8	40,801	0	28,795	12,006
9			Utility 9	0	0	0	0
		TOTAL		678,430	472,857	146,141	59,432
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		7,265,775	5,152,380	1,492,347	621,048

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
---	-------------------------

Electric Copy

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	8,902,787	6,444,104	1,733,996	724,687
8	Utility 8	144,849	0	102,227	42,622
9	Utility 9	441,812	349,363	92,449	0
9	Utility 9 - Washington	110,486	87,367	23,119	0
9	Utility 9 - Idaho	412,813	326,432	86,381	0
	Total	10,012,747	7,207,266	2,038,172	767,309
7	403X70 Utility 7	7,271	5,263	1,416	592
9	Utility 9	14,858	11,749	3,109	0
	Total	22,129	17,012	4,525	592

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
--	-------------------------

Electric Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,161,063	40,161,063		
99	108X06	Utility 1 - Allocated	622,740		622,740	
99	108X06	Utility 1 - Washington	2,364,578		2,364,578	
99	108X06	Utility 1 - Idaho	818,609		818,609	
99	108X06	Utility 2 - Oregon	2,316,306			2,316,306
7	108X06	Utility 7	15,344,824	11,107,044	2,988,711	1,249,069
8	108X06	Utility 8	1,000,310	0	705,969	294,341
9	108X06	Utility 9	15,856,185	12,538,278	3,317,907	0
Total			78,484,615	63,806,385	10,818,514	3,859,716

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,663,928	5,663,928	0	0
99	108X07	Utility 1 - Allocated	227,849	0	227,849	0
99	108X07	Utility 1 - Washington	481,248	0	481,248	0
99	108X07	Utility 1 - Idaho	207,128	0	207,128	0
99	108X07	Utility 2 - Oregon	1,041,854	0	0	1,041,854
7	108X07	Utility 7	8,285	5,997	1,614	674
9	108X07	Utility 9	754,915	596,949	157,966	0
Total			8,385,207	6,266,874	1,075,805	1,042,528

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
--	-------------------------

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
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	4,052,657	0	0	2,933,435	2,933,435	0	0	789,336	789,336	0	329,886	329,886
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	293,687	0	0	232,233	232,233	0	0	61,454	61,454	0	0	0
		TOTAL ACCOUNT	6,328,198	372,214	447,642	3,188,442	4,008,298	575,660	91,489	850,790	1,517,939	472,075	329,886	801,961
390XXX Structures & Improvements														
99		Utility 0	3,684,494	504,214	1,457,690	1,722,590	3,684,494	0	0	0	0	0	0	0
99		Utility 1	1,277,517	0	0	0	0	1,277,517	0	0	1,277,517	0	0	0
99		Utility 2	3,384,739	0	0	0	0	0	0	0	0	3,384,739	0	3,384,739
7		Utility 7	45,819,439	0	0	33,165,485	33,165,485	0	0	8,924,252	8,924,252	0	3,729,702	3,729,702
9		Utility 9 - Wa	3,004,057	2,375,458	0	0	2,375,458	628,599	0	0	628,599	0	0	0
9		Utility 9 - Idaho	4,558,168	0	3,604,371	0	3,604,371	0	953,797	0	953,797	0	0	0
9		Utility 9 - Allocated	5,029,750	0	0	3,977,275	3,977,275	0	0	1,052,475	1,052,475	0	0	0
		TOTAL ACCOUNT	66,758,164	2,879,672	5,062,061	38,865,350	46,807,083	1,906,116	953,797	9,976,727	12,836,640	3,384,739	3,729,702	7,114,441
391XXX Office Furniture & Equipment														
99		Utility 0	2,215,724	276,647	0	1,939,077	2,215,724	0	0	0	0	0	0	0
7		Utility 7	37,179,519	0	0	26,911,651	26,911,651	0	0	7,241,455	7,241,455	0	3,026,413	3,026,413
8		Utility 8	395,470	0	0	0	0	0	0	279,103	279,103	0	116,367	116,367
		TOTAL ACCOUNT	39,790,713	276,647	0	28,850,728	29,127,375	0	0	7,520,558	7,520,558	0	3,142,780	3,142,780
392XXX Transportation Equipment														
99		Utility 0	15,634,422	7,362,403	2,665,008	5,607,011	15,634,422	0	0	0	0	0	0	0
99		Utility 1	6,010,278	0	0	0	0	3,741,527	1,244,878	1,023,873	6,010,278	0	0	0
99		Utility 2	2,246,073	0	0	0	0	0	0	0	0	2,246,073	0	2,246,073
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
9		Utility 9 - Wa	1,316,797	1,041,257	0	0	1,041,257	275,540	0	0	275,540	0	0	0
9		Utility 9 - Idaho	753,996	0	596,222	0	596,222	0	157,774	0	157,774	0	0	0
9		Utility 9 - Allocated	1,113,585	0	0	880,567	880,567	0	0	233,018	233,018	0	0	0
		TOTAL ACCOUNT	27,571,258	8,403,660	3,261,230	6,846,675	18,511,565	4,017,067	1,402,652	1,353,518	6,773,237	2,246,073	40,383	2,286,456

COMMON GENERAL PLANT
For Twelve Months Ended June 30, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-12A 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
	393000	Stores Equipment												
99		Utility 0	395,430	10,739	14,745	369,946	395,430	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	146,118	115,543	0	0	115,543	30,575	0	0	30,575	0	0	0
9		Utility 9 - Idaho	198,880	0	157,264	0	157,264	0	41,616	0	41,616	0	0	0
9		Utility 9 - Allocated	1,152,974	0	0	911,714	911,714	0	0	241,260	241,260	0	0	0
		TOTAL ACCOUNT	2,034,900	126,282	172,009	1,281,660	1,579,951	114,846	41,616	241,260	397,722	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,333,412	1,236,330	409,017	1,688,065	3,333,412	0	0	0	0	0	0	0
99		Utility 1	1,885,339	0	0	0	0	1,013,670	450,091	421,578	1,885,339	0	0	0
99		Utility 2	917,889	0	0	0	0	0	0	0	0	917,889	0	917,889
7		Utility 7	4,484,810	0	0	3,246,240	3,246,240	0	0	873,506	873,506	0	365,064	365,064
8		Utility 8	1,085,400	0	0	0	0	0	0	766,021	766,021	0	319,379	319,379
9		Utility 9 - Wa	40,837	32,292	0	0	32,292	8,545	0	0	8,545	0	0	0
9		Utility 9 - Idaho	9,373	0	7,412	0	7,412	0	1,961	0	1,961	0	0	0
9		Utility 9 - Allocated	289,065	0	0	228,578	228,578	0	0	60,487	60,487	0	0	0
		TOTAL ACCOUNT	12,046,125	1,268,622	416,429	5,162,883	6,847,934	1,022,215	452,052	2,121,592	3,595,859	917,889	684,443	1,602,332
	395000	Laboratory Equipment												
99		Utility 0	1,217,350	197,436	113,751	906,163	1,217,350	0	0	0	0	0	0	0
99		Utility 1	258,354	0	0	0	0	84,075	27,420	146,859	258,354	0	0	0
99		Utility 2	242,878	0	0	0	0	0	0	0	0	242,878	0	242,878
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	47,609	0	0	0	0	0	0	33,600	33,600	0	14,009	14,009
9		Utility 9 - Wa	14,931	11,807	0	0	11,807	3,124	0	0	3,124	0	0	0
9		Utility 9 - Idaho	4,766	0	3,769	0	3,769	0	997	0	997	0	0	0
9		Utility 9 - Allocated	221,901	0	0	175,468	175,468	0	0	46,433	46,433	0	0	0
		TOTAL ACCOUNT	2,363,453	209,243	117,520	1,339,071	1,665,834	87,199	28,417	296,165	411,781	242,878	42,960	285,838

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

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	33,687,490	15,761,280	8,257,010	9,669,200	33,687,490	0	0	0	0	0	0	0
99		Utility 1	4,234,542	0	0	0	0	2,900,380	862,413	471,749	4,234,542	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	681,204	538,662	0	0	538,662	142,542	0	0	142,542	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	622,218	0	0	492,019	492,019	0	0	130,199	130,199	0	0	0
		TOTAL ACCOUNT	40,341,519	16,299,942	8,666,772	10,562,247	35,528,961	3,042,922	970,845	709,858	4,723,625	43,834	45,099	88,933
	397XXX	Communication Equipment												
99		Utility 0	41,092,349	5,627,674	2,265,705	33,198,970	41,092,349	0	0	0	0	0	0	0
99		Utility 1	794,002	0	0	0	0	462,294	331,708	0	794,002	0	0	0
99		Utility 2	727,057	0	0	0	0	0	0	0	0	727,057	0	727,057
7		Utility 7	9,741,844	0	0	7,051,439	7,051,439	0	0	1,897,419	1,897,419	0	792,986	792,986
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,258	367,112	0	0	367,112	97,146	0	0	97,146	0	0	0
9		Utility 9 - Idaho	4,036,884	0	3,192,166	0	3,192,166	0	844,718	0	844,718	0	0	0
9		Utility 9 - Allocated	7,238,165	0	0	5,723,579	5,723,579	0	0	1,514,586	1,514,586	0	0	0
		TOTAL ACCOUNT	65,020,639	5,994,786	5,457,871	45,973,988	57,426,645	559,440	1,176,426	4,065,586	5,801,452	727,057	1,065,485	1,792,542
	398000	Miscellaneous Equipment												
99		Utility 0	9,927	0	2,299	7,628	9,927	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	1,874	0	0	0	0	0	0	0	0	1,874	0	1,874
7		Utility 7	419,486	0	0	303,637	303,637	0	0	81,703	81,703	0	34,146	34,146
9		Utility 9 - Wa	794	628	0	0	628	166	0	0	166	0	0	0
9		Utility 9 - Idaho	1,057	0	836	0	836	0	221	0	221	0	0	0
9		Utility 9 - Allocated	5,922	0	0	4,683	4,683	0	0	1,239	1,239	0	0	0
		TOTAL ACCOUNT	439,060	628	3,135	315,948	319,711	166	221	82,942	83,329	1,874	34,146	36,020
		TOTAL GENERAL PLANT	262,694,029	35,831,696	23,604,669	142,386,992	201,823,357	11,325,631	5,117,515	27,218,996	43,662,142	8,093,646	9,114,884	17,208,530

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,078,428,169	0	1,078,428,169	663,477,303	0	663,477,303	414,950,866	0	414,950,866
E-PLT	360200	Less Land and Land Rights	4,348,930	0	4,348,930	3,335,226	0	3,335,226	1,013,704	0	1,013,704
		Depreciable Distribution Plant	1,074,079,239	0	1,074,079,239	660,142,077	0	660,142,077	413,937,162	0	413,937,162
		Percentage		0.000%	100.000%	61.461%			38.539%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	328,482,057	201,888,357		201,888,357	126,593,700		126,593,700
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	328,482,057	0	328,482,057	201,888,357	0	201,888,357	126,593,700	0	126,593,700
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	59,436,370	142,386,992	201,823,362	35,831,701	94,530,724	130,362,425	23,604,669	47,856,268	71,460,937
E-PLT	389XXX	Less: General Land and Land Rights	819,856	3,188,442	4,008,298	372,214	2,116,807	2,489,021	447,642	1,071,635	1,519,277
E-PLT	392XXX	Less: General Transportation Plant	11,664,892	6,846,676	18,511,568	8,403,661	4,545,508	12,949,169	3,261,231	2,301,168	5,562,399
		Depreciable Non Transport General Plant	46,951,622	132,351,874	179,303,496	27,055,826	87,868,409	114,924,235	19,895,796	44,483,465	64,379,261
		Percentage		73.815%	100.000%	15.089%			11.096%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Elec General Plant		47,098,684	63,806,385	9,627,745			7,079,956		
C-DEP	403X60	Common Depreciation Expense		5,014,598	6,793,467	1,025,066			753,803		
C-DEP	403X60	Washington Depreciation Expense			87,367	87,367			0		
C-DEP	403X60	Idaho Depreciation Expense			326,432	0			326,432		
	403X60	Depreciation Expense		2,492,839	3,195,118	501,541			200,738		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Elec Gen Plant (C-ADP)	16,707,701	47,098,684	63,806,385	9,627,745	31,268,816	40,896,561	7,079,956	15,829,868	22,909,824
4	403X60	Depreciation Expense (C-DEP)	1,778,869	5,014,598	6,793,467	1,025,066	3,329,192	4,354,258	753,803	1,685,406	2,439,209
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	413,799	0	413,799	87,367	0	87,367	326,432	0	326,432
4	403X60	Depreciation Expense	702,279	2,492,839	3,195,118	501,541	1,654,996	2,156,537	200,738	837,843	1,038,581
		Total Depreciation Expense	2,894,947	7,507,437	10,402,384	1,613,974	4,984,188	6,598,162	1,280,973	2,523,249	3,804,222

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	11,664,892	6,846,676	18,511,568	8,403,661	4,545,508	12,949,169	3,261,231	2,301,168	5,562,399
		Percentage		36.986%	100.000%	45.397%			17.617%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,317,866	6,266,874	2,844,973			1,104,035		
C-DEP	403X70	Depreciation Expense		6,292	17,012	7,723			2,997		
	403X70	Depreciation Expense		57,674	125,801	41,432			26,694		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,949,008	2,317,866	6,266,874	2,844,973	1,538,831	4,383,804	1,104,035	779,035	1,883,070
4	403X70	Depreciation Expense (C-DEP)	10,720	6,292	17,012	7,723	4,177	11,900	2,997	2,115	5,112
4	403X70	Depreciation Expense	68,126	57,674	125,800	41,432	38,290	79,722	26,694	19,384	46,078
	403X70	Total Depreciation Expense	78,846	63,966	142,812	49,155	42,467	91,622	29,691	21,499	51,190

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

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	2,183,330	0	0	2,183,330	2,183,330	0	0	0	0	0	0	0
99		Utility 1	1,112,959	0	0	0	0	944,509	168,450	0	1,112,959	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	3,490,347	0	0	2,336,781	2,336,781	944,509	168,450	40,607	1,153,566	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,024,931	228,981	0	795,950	1,024,931	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	30,605,171	0	0	22,152,941	22,152,941	0	0	5,960,969	5,960,969	0	2,491,261	2,491,261
8		Utility 8	1,097,417	0	0	0	0	0	0	774,502	774,502	0	322,915	322,915
		TOTAL ACCOUNT	32,773,959	228,981	0	22,948,891	23,177,872	0	0	6,735,471	6,735,471	46,440	2,814,176	2,860,616
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	403,122	0	0	403,122	403,122	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	5,120,484	0	0	3,706,360	3,706,360	0	0	997,317	997,317	0	416,807	416,807
8		Utility 8	251,922	0	0	0	0	0	0	177,794	177,794	0	74,128	74,128
		TOTAL ACCOUNT	5,796,096	0	0	4,109,482	4,109,482	0	0	1,194,448	1,194,448	1,231	490,935	492,166
		TOTAL	42,060,402	228,981	0	29,395,154	29,624,135	944,509	168,450	7,970,526	9,083,485	47,671	3,305,111	3,352,782

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
--	-------------------------

Electric Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	4,636,178	4,636,178	0	0
		Total	4,636,178	4,636,178	0	0
		Accum Amort 111X30				
99		Utility 0	636,085	636,085	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,146	0	0	33,146
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	28,704	22,698	6,006	0
		Total	697,935	658,783	6,006	33,146
		Accum Amort 111X31				
99		Utility 0	385,015	385,015	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	32,895	0	0	32,895
7		Utility 7	13,908,795	10,067,603	2,709,016	1,132,176
8		Utility 8	154,620	0	109,123	45,497
9		Utility 9	0	0	0	0
		Total	14,481,325	10,452,618	2,818,139	1,210,568
		Accum Amort 111X32				
99		Utility 0	303,026	303,026	0	0
99		Utility 1	9,759	0	9,759	0
99		Utility 2 - Oregon	239	0	0	239
7		Utility 7	3,821,475	2,766,098	744,309	311,068
8		Utility 8	242,094	0	170,858	71,236
9		Utility 9	0	0	0	0
		Total	4,376,593	3,069,124	924,926	382,543
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	40,019	0	0	40,019
7		Utility 7	112,554	81,470	21,922	9,162

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

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	165,443	91,647	24,615	49,181
99		Accum Amort 111X70 Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,357,906	18,908,782	3,773,686	1,675,438

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A
--	-------------------------

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-19,276,523	-13,952,926	3,754,488	-1,569,109
9	282900	Utility 9	-1,761,167	-1,392,643	-368,524	0
		Total	-21,037,690	-15,345,569	-4,123,012	-1,569,109

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%