

ELECTRIC RATE OF RETURN For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	12,989,620	8,011,287	4,978,333
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	12,989,620	7,995,236	4,994,384
E-APL		Electric Net Rate Base	1,643,089,302	1,047,684,661	595,404,641
		RATE OF RETURN	0.791%	0.763%	0.839%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers	1/31/2010	356,799	234,293	122,506
		Percent		100.000%	65.665%	34.335%
3	E-OPS	Direct Distribution Operating Expense		1,171,007	794,860	376,147
		Percent		100.000%	67.878%	32.122%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4	Total Percentages			400.000%	259.545%	140.455%
	Percent			100.000%	64.886%	35.114%

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

ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	49,105,060	45,988,228	3,116,832	0
		Direct O & M Accts 901 - 935	48,103,856	35,419,000	12,684,856	0
		Adjustments	0	0	0	0
		Total	97,208,916	81,407,228	15,801,688	0
		Percentage	100.000%	83.745%	16.255%	0.000%
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894	0
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664	0
		Total	56,093,298	47,549,740	8,543,558	0
		Percentage	100.000%	84.769%	15.231%	0.000%
		Number of Customers at 12/31/09	577,368	356,620	220,748	0
		Percentage	100.000%	61.766%	38.234%	0.000%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
		Percentage	100.000%	85.501%	14.499%	0.000%
		Total Percentages	400.000%	315.781%	84.219%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%	0.000%
10	E-PLT	Net Electric Distribution Plant	715,989,858	437,735,329	278,254,529	
		Percent	100.000%	61.137%	38.863%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,490,859	4,152,647	2,338,212	
		Percent	100.000%	63.977%	36.023%	
12	E-PLT	Net Electric Plant	1,893,408,545	1,199,232,364	694,176,181	
		Percent	100.000%	63.337%	36.663%	
13	E-PLT	Net Electric General Plant	108,521,729	67,942,342	40,579,387	
		Percent	100.000%	62.607%	37.393%	
14	E-SCM	Net Allocated Schedule M's	-5,082,202	-3,227,621	-1,854,581	
		Percent	100.000%	63.508%	36.492%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

Situs Plant by Functional Group:
(Used to functionalize R&P Property Tax on Report E-OTX)

		Washington	Idaho	Montana	Oregon
Input	Balance Date				
Input	Production	268,895,797	163,723,165	465,535,485	161,403,740
Input	Transmission	241,091,830	164,172,213	57,646,154	8,762,765
Input	Distribution	625,340,246	396,360,366	215,190	
Input	General	9,790,158	11,497,312		
Input	TOTAL	1,145,118,031	735,753,056	523,396,829	170,166,505

SPECIAL MANUAL ADJUSTMENTS: 12/31/09

		System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/09	ANNUALLY	0	-16,051	16,051
Colstrip 3 AFUDC Reallocation - Plant (12/09)		0	-7,385,319	7,385,319
- Accum Deprec (12/09)		0	-5,686,902	5,686,902

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	35,910,953	0	35,910,953	24,246,601	0	24,246,601	11,664,352	0	11,664,352
99	442200	Commercial - Firm & Int.	24,086,409	0	24,086,409	16,458,106	0	16,458,106	7,628,303	0	7,628,303
1	442300	Industrial	9,389,731	0	9,389,731	4,031,625	0	4,031,625	5,358,106	0	5,358,106
99	444000	Public Street & Highway Lighting	601,156	0	601,156	408,389	0	408,389	192,767	0	192,767
99	499XXX	Unbilled Revenue	-3,946,141	0	-3,946,141	-2,825,312	0	-2,825,312	-1,120,829	0	-1,120,829
99	448000	Interdepartmental Revenue	95,269	0	95,269	71,805	0	71,805	23,464	0	23,464
TOTAL SALES TO ULTIMATE CUSTOMERS			66,137,377	0	66,137,377	42,391,214	0	42,391,214	23,746,163	0	23,746,163
1	447XXX	Sales for Resale	0	21,945,079	21,945,079	0	14,235,773	14,235,773	0	7,709,306	7,709,306
TOTAL SALES OF ELECTRICITY			66,137,377	21,945,079	88,082,456	42,391,214	14,235,773	56,626,987	23,746,163	7,709,306	31,455,469
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	43,655	0	43,655	25,822	0	25,822	17,833	0	17,833
1	453000	Sales of Water & Water Power	0	30,128	30,128	0	19,544	19,544	0	10,584	10,584
1	454000	Rent from Electric Property	208,382	2,816	211,198	138,888	1,827	140,715	69,494	989	70,483
1	456XXX	Other Electric Revenues	13,718	9,047,976	9,061,694	10,057	5,869,422	5,879,479	3,661	3,178,554	3,182,215
TOTAL OTHER OPERATING REVENUE			265,755	9,080,920	9,346,675	174,767	5,890,793	6,065,560	90,988	3,190,127	3,281,115
TOTAL ELECTRIC REVENUE			66,403,132	31,025,999	97,429,131	42,565,981	20,126,566	62,692,547	23,837,151	10,899,433	34,736,584
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	31,384	31,384	0	20,359	20,359	0	11,025	11,025
1	501000	Fuel	0	2,950,106	2,950,106	0	1,913,734	1,913,734	0	1,036,372	1,036,372
1	502000	Steam Expense	0	270,789	270,789	0	175,661	175,661	0	95,128	95,128
1	505000	Electric Expense	0	42,691	42,691	0	27,694	27,694	0	14,997	14,997
1	506000	Miscellaneous Steam Power Generation Expense	30,754	217,400	248,154	0	141,027	141,027	30,754	76,373	107,127
1	507000	Rent	0	-84	-84	0	-54	-54	0	-30	-30
MAINTENANCE											
1	510000	Supervision & Engineering	0	3,563	3,563	0	2,311	2,311	0	1,252	1,252
1	511000	Structures	0	28,830	28,830	0	18,702	18,702	0	10,128	10,128
1	512000	Boiler Plant	0	660,988	660,988	0	428,783	428,783	0	232,205	232,205
1	513000	Electric Plant	0	120,713	120,713	0	78,307	78,307	0	42,406	42,406
1	514000	Miscellaneous Steam Plant	0	-587,181	-587,181	0	-380,904	-380,904	0	-206,277	-206,277
TOTAL STEAM POWER GENERATION EXP			30,754	3,739,199	3,769,953	0	2,425,620	2,425,620	30,754	1,313,579	1,344,333

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	142,207	142,207	0	92,250	92,250	0	49,957	49,957
1	536000	Water for Power	0	60,609	60,609	0	39,317	39,317	0	21,292	21,292
1	537000	Hydraulic Expense	176,113	37,757	213,870	103,964	24,493	128,457	72,149	13,264	85,413
1	538000	Electric Expense	0	482,702	482,702	0	313,129	313,129	0	169,573	169,573
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	50,482	50,482	0	32,748	32,748	0	17,734	17,734
1	540000	Rent	0	93,450	93,450	0	60,621	60,621	0	32,829	32,829
1	540100	MT Trust Funds Land Settlement Rents	441,843	0	441,843	286,934	0	286,934	154,909	0	154,909
MAINTENANCE											
1	541000	Supervision & Engineering	0	19,391	19,391	0	12,579	12,579	0	6,812	6,812
1	542000	Structures	0	36,372	36,372	0	23,595	23,595	0	12,777	12,777
1	543000	Reservoirs, Dams, & Waterways	0	41,412	41,412	0	26,864	26,864	0	14,548	14,548
1	544000	Electric Plant	0	136,688	136,688	0	88,670	88,670	0	48,018	48,018
1	545000	Miscellaneous Hydraulic Plant	0	24,708	24,708	0	16,028	16,028	0	8,680	8,680
TOTAL HYDRO POWER GENERATION EXP			617,956	1,125,778	1,743,734	390,898	730,294	1,121,192	227,058	395,484	622,542
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	78,378	78,378	0	50,844	50,844	0	27,534	27,534
1	547000	Fuel	0	11,571,418	11,571,418	0	7,506,379	7,506,379	0	4,065,039	4,065,039
1	548000	Generation Expense	0	452,719	452,719	0	293,679	293,679	0	159,040	159,040
1	549000	Miscellaneous Other Power Generation Expense	0	38,913	38,913	0	25,243	25,243	0	13,670	13,670
1	550000	Rent	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
MAINTENANCE											
1	551000	Supervision & Engineering	0	21,344	21,344	0	13,846	13,846	0	7,498	7,498
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	71,806	71,806	0	46,581	46,581	0	25,225	25,225
1	554000	Miscellaneous Other Power Generation Plant	0	4,462	4,462	0	2,894	2,894	0	1,568	1,568
TOTAL OTHER POWER GENERATION EXP			0	12,236,221	12,236,221	0	7,937,637	7,937,637	0	4,298,584	4,298,584
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,607,483	25,346,090	26,953,573	0	16,442,010	16,442,010	1,607,483	8,904,080	10,511,563
1	556000	System Control & Load Dispatching	0	41,961	41,961	0	27,220	27,220	0	14,741	14,741
E-557	557XXX	Other Expense	2,876,087	8,278,076	11,154,163	1,736,210	5,369,988	7,106,198	1,139,877	2,908,088	4,047,965
TOTAL OTHER POWER SUPPLY EXPENSE			4,483,570	33,666,127	38,149,697	1,736,210	21,839,218	23,575,428	2,747,360	11,826,909	14,574,269
TOTAL POWER PRODUCTION O&M EXP			5,132,280	50,767,325	55,899,605	2,127,108	32,932,769	35,059,877	3,005,172	17,834,556	20,839,728

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	156,028	175,112	13,184	101,215	114,399	5,900	54,813	60,713
1	561000	Load Dispatching	0	205,988	205,988	0	133,624	133,624	0	72,364	72,364
1	562000	Station Expense	0	16,612	16,612	0	10,776	10,776	0	5,836	5,836
1	563000	Overhead Line Expense	0	27,875	27,875	0	18,083	18,083	0	9,792	9,792
1	565000	Transmission of Electricity by Others	0	1,550,681	1,550,681	0	1,005,927	1,005,927	0	544,754	544,754
1	566000	Miscellaneous Transmission Expense	0	610,088	610,088	0	395,764	395,764	0	214,324	214,324
1	567000	Rent	0	16,625	16,625	0	10,785	10,785	0	5,840	5,840
MAINTENANCE											
1	568000	Supervision & Engineering	0	47,378	47,378	0	30,734	30,734	0	16,644	16,644
1	569000	Structures	0	14,496	14,496	0	9,404	9,404	0	5,092	5,092
1	570000	Station Equipment	0	41,303	41,303	0	26,793	26,793	0	14,510	14,510
1	571000	Overhead Lines	0	-12,767	-12,767	0	-8,282	-8,282	0	-4,485	-4,485
1	572000	Underground Lines	0	297	297	0	193	193	0	104	104
1	573000	Service Miscellaneous	0	-21,921	-21,921	0	-14,220	-14,220	0	-7,701	-7,701
TOTAL TRANSMISSION OPERATING EXP			19,084	2,652,683	2,671,767	13,184	1,720,796	1,733,980	5,900	931,887	937,787
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,280,998	2,280,998	0	1,479,683	1,479,683	0	801,315	801,315
1	403X40	Depreciation Expense--Transmission Plant	0	798,758	798,758	0	518,154	518,154	0	280,604	280,604
1	404X30	Amortization of Limited-Term Plant	232	7,903	8,135	232	5,127	5,359	0	2,776	2,776
1	404X20	Amortization of Hydro Licensing Costs	1,439	76,107	77,546	1,439	49,371	50,810	0	26,736	26,736
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407322	Reg Debit Spokane River Relicense	1,352	0	1,352	1,253	0	1,253	99	0	99
99	407422	Reg Credit Spokane River Relicense	-7	0	-7	-7	0	-7	0	0	0
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	189	16,667	16,856	189	10,812	11,001	0	5,855	5,855
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Reg Debit Amt CDA Settlement	0	70,391	70,391	0	45,663	45,663	0	24,728	24,728
99	407382	Reg Debit Amt CDA Settlement	3,539	0	3,539	2,942	0	2,942	597	0	597
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	1,415	0	1,415	0	0	0	1,415	0	1,415
99	407450/499	Amortization of BPA Residential Exchange Credit	-1,119,627	0	-1,119,627	-744,200	0	-744,200	-375,427	0	-375,427
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,313,331	1,313,331	0	851,958	851,958	0	461,373	461,373
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-926,159	4,564,155	3,637,996	-529,793	2,960,768	2,430,975	-396,366	1,603,387	1,207,021
TOTAL PRODUCTION & TRANS EXPENSE			4,225,205	57,984,163	62,209,368	1,610,499	37,614,333	39,224,832	2,614,706	20,369,830	22,984,536

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	36,465	89,591	126,056	21,673	60,813	82,486	14,792	28,778	43,570
3	582000	Station Expense	70,687	762	71,449	48,798	517	49,315	21,889	245	22,134
3	583000	Overhead Line Expense	20,054	33,870	53,924	3,496	22,990	26,486	16,558	10,880	27,438
3	584000	Underground Line Expense	54,111	0	54,111	44,045	0	44,045	10,066	0	10,066
3	585000	Street Light & Signal System Operation Expense	26,842	0	26,842	5,076	0	5,076	21,766	0	21,766
3	586000	Meter Expense	141,966	0	141,966	120,596	0	120,596	21,370	0	21,370
3	587000	Customer Installations Expense	79,661	0	79,661	36,951	0	36,951	42,710	0	42,710
3	588000	Miscellaneous Distribution Expense	244,718	213,501	458,219	188,597	144,920	333,517	56,121	68,581	124,702
3	589000	Rent	8,210	17,229	25,439	8,210	11,695	19,905	0	5,534	5,534
MAINTENANCE:											
3	590000	Supervision & Engineering	68,502	42,863	111,365	57,259	29,095	86,354	11,243	13,768	25,011
3	591000	Structures	6,585	0	6,585	1,373	0	1,373	5,212	0	5,212
3	592000	Station Equipment	25,871	13,621	39,492	21,833	9,246	31,079	4,038	4,375	8,413
3	593000	Overhead Lines	209,116	0	209,116	122,720	0	122,720	86,396	0	86,396
3	594000	Underground Lines	87,199	0	87,199	67,436	0	67,436	19,763	0	19,763
3	595000	Line Transformers	25,574	27,762	53,336	20,021	18,844	38,865	5,553	8,918	14,471
3	596000	Street Light & Signal System Maintenance Exp	73,376	0	73,376	41,941	0	41,941	31,435	0	31,435
3	597000	Meters	13,446	0	13,446	9,454	0	9,454	3,992	0	3,992
3	598000	Miscellaneous Distribution Expense	-21,376	1,372	-20,004	-24,619	931	-23,688	3,243	441	3,684
TOTAL DISTRIBUTION OPERATING EXP			1,171,007	440,571	1,611,578	794,860	299,051	1,093,911	376,147	141,520	517,667
99	403X50	Depreciation Expense--Distribution Plant	2,304,491	0	2,304,491	1,463,609	0	1,463,609	840,882	0	840,882
E-OTX		Taxes Other Than FIT--Distribution	4,095,827	0	4,095,827	3,519,434	0	3,519,434	576,393	0	576,393
TOTAL DISTRIBUTION EXPENSES			7,571,325	440,571	8,011,896	5,777,903	299,051	6,076,954	1,793,422	141,520	1,934,942
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	51,751	51,751	0	33,982	33,982	0	17,769	17,769
2	902000	Meter Reading Expenses	204,691	9,387	214,078	174,116	6,164	180,280	30,575	3,223	33,798
E-903	903XXX	Customer Records & Collection Expenses	132,998	491,114	624,112	81,997	321,576	403,573	51,001	169,538	220,539
2	904000	Uncollectible Accounts	0	287,040	287,040	0	188,485	188,485	0	98,555	98,555
2	905000	Misc Customer Accounts	0	2,062	2,062	0	1,354	1,354	0	708	708
TOTAL CUSTOMER ACCOUNTS EXPENSES			337,689	841,354	1,179,043	256,113	551,561	807,674	81,576	289,793	371,369
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,490,778	38,801	2,529,579	1,744,134	25,479	1,769,613	746,644	13,322	759,966
2	909000	Advertising	5,389	26,846	32,235	4,034	17,628	21,662	1,355	9,218	10,573
2	910000	Misc Customer Service & Info Exp	0	25,689	25,689	0	16,869	16,869	0	8,820	8,820
TOTAL CUSTOMER SERVICE & INFO EXP			2,496,167	91,336	2,587,503	1,748,168	59,976	1,808,144	747,999	31,360	779,359

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
SALES EXPENSES:												
2	912000	Demonstrating & Selling Expenses	0	-1,030	-1,030	0	-676	-676	0	-354	-354	
2	913000	Advertising	0	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	8,961	2,059	11,020	8,317	1,352	9,669	644	707	1,351	
TOTAL SALES EXPENSES			8,961	1,029	9,990	8,317	676	8,993	644	353	997	
ADMINISTRATIVE & GENERAL EXPENSES:												
4	920000	Salaries	9,510	1,667,257	1,676,767	5,078	1,081,816	1,086,894	4,432	585,441	589,873	
4	921000	Office Supplies & Expenses	231	375,436	375,667	231	243,605	243,836	0	131,831	131,831	
4	922000	Admin Exp Transferred--Credit	0	-3,876	-3,876	0	-2,515	-2,515	0	-1,361	-1,361	
4	923000	Outside Services Employed	0	860,593	860,593	0	558,404	558,404	0	302,189	302,189	
4	924000	Property Insurance Premium	0	106,483	106,483	0	69,093	69,093	0	37,390	37,390	
4	925XXX	Injuries and Damages	0	257,828	257,828	0	167,294	167,294	0	90,534	90,534	
4	926XXX	Employee Pensions and Benefits	28,280	25,733	54,013	20,881	16,697	37,578	7,399	9,036	16,435	
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527	
1	928000	Regulatory Commission Expenses	153,590	287,822	441,412	105,665	186,710	292,375	47,925	101,112	149,037	
4	930000	Miscellaneous General Expenses	17,300	365,149	382,449	11,588	236,931	248,519	5,712	128,218	133,930	
4	931000	Rents	5,669	27,153	32,822	4,637	17,618	22,255	1,032	9,535	10,567	
4	935000	Maintenance of General Plant	49,831	684,027	733,858	15,968	443,838	459,806	33,863	240,189	274,052	
TOTAL ADMIN & GEN OPERATING EXP			264,938	4,653,605	4,918,543	164,048	3,019,491	3,183,539	100,890	1,634,114	1,735,004	
E-ADP		Depreciation Expense--General Plant	208,035	508,010	716,045	110,862	329,626	440,488	97,173	178,384	275,557	
E-CAM		Amortization--Intangible Plant--Software	0	382,313	382,313	0	248,068	248,068	0	134,245	134,245	
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218	
TOTAL ADMIN & GENERAL EXPENSES			472,973	5,544,548	6,017,521	274,910	3,597,587	3,872,497	198,063	1,946,961	2,145,024	
TOTAL EXPENSES BEFORE FIT			15,112,320	64,903,001	80,015,321	9,675,910	42,123,184	51,799,094	5,436,410	22,779,817	28,216,227	
NET OPERATING INCOME BEFORE FIT					17,413,810			10,893,453			6,520,357	
E-FIT		FEDERAL INCOME TAX--Normal Accrual										1,565,936
E-FIT		DEFERRED FEDERAL INCOME TAX										-18,101
E-FIT		AMORTIZED ITC - NOXON										-5,811
ELECTRIC NET OPERATING INCOME					12,989,620			8,011,287			4,978,333	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.878%	32.122%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-555-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	17,916,853	17,916,853	0	11,622,663	11,622,663	0	6,294,190	6,294,190
1	555312	Purchased Power -Lancaster	0	1,999,713	1,999,713	0	1,297,214	1,297,214	0	702,499	702,499
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,607,483	0	1,607,483	0	0	0	1,607,483	0	1,607,483
1	555550	Non-Monetary Exchange Power	0	-53,210	-53,210	0	-34,517	-34,517	0	-18,693	-18,693
1	555700	Bookout Purchases	0	5,423,087	5,423,087	0	3,517,957	3,517,957	0	1,905,130	1,905,130
1	555710	Intercompany Purchased Power	0	59,647	59,647	0	38,693	38,693	0	20,954	20,954
TOTAL ACCOUNT 555			1,607,483	25,346,090	26,953,573	0	16,442,010	16,442,010	1,607,483	8,904,080	10,511,563

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-557-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	371,051	371,051	0	240,701	240,701	0	130,350	130,350
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	7,867,490	7,867,490	0	5,103,641	5,103,641	0	2,763,849	2,763,849
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,305	19,305	0	10,455	10,455
99	557161	Unbilled Add-Ons	-359,466	0	-359,466	-304,823	0	-304,823	-54,643	0	-54,643
1	557170	Broker Fees - Power	0	9,775	9,775	0	6,341	6,341	0	3,434	3,434
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	3,219,263	0	3,219,263	3,219,263	0	3,219,263	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	-1,219,688	0	-1,219,688	-1,219,688	0	-1,219,688	0	0	0
99	557380	Idaho PCA Deferred	12,626	0	12,626	0	0	0	12,626	0	12,626
99	557390	Idaho PCA Amortization	1,155,127	0	1,155,127	0	0	0	1,155,127	0	1,155,127
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 557			2,876,087	8,278,076	11,154,163	1,736,210	5,369,988	7,106,198	1,139,877	2,908,088	4,047,965

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-903-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	132,998	451,828	584,826	81,997	296,693	378,690	51,001	155,135	206,136
12	903920	A/R Sold - Program Fees	0	39,286	39,286	0	24,883	24,883	0	14,403	14,403
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			132,998	491,114	624,112	81,997	321,576	403,573	51,001	169,538	220,539

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	12	Net Electric Plant	100.000%	63.337%	36.663%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-908-1A
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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	0	38,801	38,801	0	25,479	25,479	0	13,322	13,322
99	908600	DSM Tariff Rider Expense Offset	2,703,974	0	2,703,974	1,941,156	0	1,941,156	762,818	0	762,818
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-239,486	0	-239,486	-197,022	0	-197,022	-42,464	0	-42,464
99	908990	DSM Amortization	26,290	0	26,290	0	0	0	26,290	0	26,290
TOTAL ACCOUNT 908			2,490,778	38,801	2,529,579	1,744,134	25,479	1,769,613	746,644	13,322	759,966

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended January 31, 2010 Average of Monthly Averages Basis		Report ID: E-FIT-1A			
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	97,429,131	62,692,547	34,736,584	
E-OPS	Operating & Maintenance Expense	68,878,029	43,696,118	25,181,911	
E-OPS	Book Depreciation & Amortization	5,728,134	3,731,584	1,996,550	
E-OTX	Taxes Other than FIT	5,409,158	4,371,392	1,037,766	
	Net Operating Income Before FIT	17,413,810	10,893,453	6,520,357	
E-INT	Less: Monthly Interest Expense	4,706,206	3,068,843	1,637,363	
E-SCM	Add: Schedule M Additions	8,456,587	4,827,572	3,629,015	
E-SCM	Less: Schedule M Deductions	7,841,853	3,807,291	4,034,562	
	Taxable Net Operating Income	13,322,338	8,844,891	4,477,447	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,662,818	3,095,712	1,567,106	
1	Production Tax Credit	(3,330)	(2,160)	(1,170)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	4,659,488	3,093,552	1,565,936	
E-DTE	Deferred FIT	-218,757	-200,656	-18,101	
1	411400 Amortized Investment Tax Credit - Noxon	(16,541)	(10,730)	(5,811)	
	Total Net FIT/Deferred FIT	4,424,190	2,882,166	1,542,024	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	150,278	150,278	0	95,182	95,182	0	55,096	55,096
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	300,801	300,801	0	190,518	190,518	0	110,283	110,283
99	997004	Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
4	997005	FAS106 Current Retiree Medical Accrual	0	-11,059	-11,059	0	-7,176	-7,176	0	-3,883	-3,883
99	997007	Idaho PCA	1,167,753	0	1,167,753	0	0	0	1,167,753	0	1,167,753
99	997008	Idaho DSM Book Amortization	26,290	0	26,290	0	0	0	26,290	0	26,290
1	997009	Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
1	997012	N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	19,447	19,447	0	12,618	12,618	0	6,829	6,829
12	997016	Redemption Expense Amortization	0	107,475	107,475	0	68,071	68,071	0	39,404	39,404
99	997017	Amort - Invest in Exch Pwr (405.92,..93,..95,..98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018	DSM Tariff Rider	485,374	0	485,374	533,621	0	533,621	-48,247	0	-48,247
4	997018	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019	CSS Temporary Service Fees	10,277	0	10,277	3,060	0	3,060	7,217	0	7,217
4	997020	FAS87 Current Pension Accrual	0	800,645	800,645	0	519,507	519,507	0	281,138	281,138
99	997021	Wartsilla Generators Amortization	28,149	0	28,149	15,388	0	15,388	12,761	0	12,761
99	997024	Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
1	997025	BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028	RTO Funding Amortization	19,084	0	19,084	13,184	0	13,184	5,900	0	5,900
99	997029	FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032	Interest Rate Swaps	0	113,563	113,563	0	71,927	71,927	0	41,636	41,636
99	997033	BPA Residential Exchange	-1,118,243	0	-1,118,243	-748,913	0	-748,913	-369,330	0	-369,330
99	997034	Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
2	997066	Miscellaneous Schedule M Additions	0	8,740	8,740	0	5,739	5,739	0	3,001	3,001
99	997064	Chicago Climate Exchange	-35,156	0	-35,156	0	0	0	-35,156	0	-35,156
99	997065	Amortization - Unbilled Revenue Add-Ins	-490,241	0	-490,241	-422,763	0	-422,763	-67,478	0	-67,478
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	2,522,451	4,054,709	6,577,160	1,578,787	2,630,431	4,209,218	943,664	1,424,278	2,367,942
TOTAL SCHEDULE M ADDITIONS			2,914,807	5,541,780	8,456,587	1,242,584	3,584,988	4,827,572	1,672,223	1,956,792	3,629,015

ELECTRIC SCHEDULE M ITEMS For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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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	42,048	42,048	0	27,277	27,277	0	14,771	14,771
99	997043	Washington Deferred Power Costs	-3,219,263	0	-3,219,263	-3,219,263	0	-3,219,263	0	0	0
1	997044	Non-Monetary Power Costs	0	53,210	53,210	0	34,517	34,517	0	18,693	18,693
1	997045	Section 199 Manufacturing Deduction	0	500,000	500,000	0	324,350	324,350	0	175,650	175,650
4	997046	Nez Perce Settlement	291,059	0	291,059	1,834	0	1,834	289,225	0	289,225
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-21,620	0	-21,620	0	0	0	-21,620	0	-21,620
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	8,865,742	8,865,742	0	5,672,036	5,672,036	0	3,193,706	3,193,706
99	997050	CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051	Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	-1,346	0	-1,346	-1,247	0	-1,247	-99	0	-99
99	997058	Colstrip Settlement	-30,754	0	-30,754	0	0	0	-30,754	0	-30,754
99	997059	Spokane River Relicensing PME	238,271	0	238,271	216,489	0	216,489	21,782	0	21,782
1	997061	CDA Lake Settlement - AN	0	-16,667	-16,667	0	-10,812	-10,812	0	-5,855	-5,855
99	997061	CDA Lake Settlement	-33,522	0	-33,522	-189	0	-189	-33,333	0	-33,333
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,603	10,603	0	5,738	5,738
1	997063	CDA Lake Settlement - AN	0	-70,391	-70,391	0	-45,663	-45,663	0	-24,728	-24,728
99	997063	CDA Lake Settlement	-3,539	0	-3,539	-2,942	0	-2,942	-597	0	-597
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	14,011	14,011	0	9,089	9,089	0	4,922	4,922
1	997069	Lancaster Deferral	0	1,219,688	1,219,688	0	791,212	791,212	0	428,476	428,476
TOTAL SCHEDULE M DEDUCTIONS			-2,782,129	10,623,982	7,841,853	-3,005,318	6,812,609	3,807,291	223,189	3,811,373	4,034,562

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.878%	32.122%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.137%	38.863%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.977%	36.023%
E-ALL	12	Net Electric Plant	100.000%	63.337%	36.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	390,197	247,806	142,391
99	410100	Deferred Federal Income Tax Expense - Washington	-548,572	-548,572	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-189,263	0	-189,263
		Sub-Total	-347,638	-300,766	-46,872
14	411100	Deferred Federal Income Tax Expense - Allocated	29,427	18,688	10,739
99	411100	Deferred Federal Income Tax Expense - Washington	81,422	81,422	0
99	411100	Deferred Federal Income Tax Expense - Idaho	18,032	0	18,032
		Sub-Total	128,881	100,110	28,771
		Total Deferred Federal Income Tax Expense	-218,757	-200,656	-18,101
E-ALL	14	Net Allocated Schedule M's	100.000%	63.508%	36.492%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Weighted Cost		3.515%	3.300%
E-APL	Net Rate Base	1,643,089,302	1,047,684,661	595,404,641
	Interest Deduction for FIT Calculation	56,474,469	36,826,116	19,648,353
1	From last WA GRC (UE-090134)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	64,017	64,017	0	41,528	41,528	0	22,489	22,489
1	408150	R&P Property Tax--Production	0	858,570	858,570	0	556,954	556,954	0	301,616	301,616
1	408180	R&P Property Tax--Transmission	0	265,461	265,461	0	172,205	172,205	0	93,256	93,256
1	409100	State Income Tax--Montana & Oregon	0	125,283	125,283	0	81,271	81,271	0	44,012	44,012
TOTAL PRODUCTION & TRANSMISSION			0	1,313,331	1,313,331	0	851,958	851,958	0	461,373	461,373
DISTRIBUTION											
99	408110	State Excise Tax	1,748,825	0	1,748,825	1,748,825	0	1,748,825	0	0	0
99	408120	Municipal Occupation & License Tax	1,816,300	0	1,816,300	1,514,442	0	1,514,442	301,858	0	301,858
99	408160	Miscellaneous State or Local Tax--WA & ID	104	0	104	0	0	0	104	0	104
99	408170	R&P Property Tax--Distribution	407,297	0	407,297	256,167	0	256,167	151,130	0	151,130
99	409100	State Income Tax--Idaho	123,301	0	123,301	0	0	0	123,301	0	123,301
TOTAL DISTRIBUTION			4,095,827	0	4,095,827	3,519,434	0	3,519,434	576,393	0	576,393
TOTAL TAXES OTHER THAN FIT			4,095,827	1,313,331	5,409,158	3,519,434	851,958	4,371,392	576,393	461,373	1,037,766

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	302000	Franchises & Consents	431,651	44,044,780	44,476,431	431,651	28,571,849	29,003,500	0	15,472,931	15,472,931
1	182324/81	CDA Settlement	0	47,108,670	47,108,670	0	30,559,394	30,559,394	0	16,549,276	16,549,276
1	303000	Misc Intangible Plant	153,179	2,225,499	2,378,678	153,179	1,443,681	1,596,860	0	781,818	781,818
4	C-IPL	Misc Intangible Plt- (303000)	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	18,078,924	18,078,924	0	11,730,691	11,730,691	0	6,348,233	6,348,233
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,494,521	7,494,521	0	4,862,895	4,862,895	0	2,631,626	2,631,626
TOTAL INTANGIBLE PLANT			584,830	119,105,593	119,690,423	584,830	77,267,915	77,852,745	0	41,837,678	41,837,678
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,745	2,230,745	0	1,447,084	1,447,084	0	783,661	783,661
1	311XXX	Structures & Improvements	0	124,903,703	124,903,703	0	81,025,032	81,025,032	0	43,878,671	43,878,671
1	312000	Boiler Plant	0	166,624,349	166,624,349	0	108,089,215	108,089,215	0	58,535,134	58,535,134
1	314000	Turbogenerator Units	0	48,239,040	48,239,040	0	31,292,665	31,292,665	0	16,946,375	16,946,375
1	315000	Accessory Electric Equipment	0	26,930,014	26,930,014	0	17,469,500	17,469,500	0	9,460,514	9,460,514
1	316000	Miscellaneous Power Plant Equipment	0	15,650,932	15,650,932	0	10,152,760	10,152,760	0	5,498,172	5,498,172
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	384,578,783	384,578,783	0	249,476,256	249,476,256	0	135,102,527	135,102,527
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,519,209	56,519,209	0	36,664,011	36,664,011	0	19,855,198	19,855,198
1	331XXX	Structures & Improvements	0	40,605,473	40,605,473	0	26,340,770	26,340,770	0	14,264,703	14,264,703
1	332XXX	Reservoirs, Dams, & Waterways	0	117,796,319	117,796,319	0	76,414,472	76,414,472	0	41,381,847	41,381,847
1	333000	Waterwheels, Turbines, & Generators	0	141,170,553	141,170,553	0	91,577,338	91,577,338	0	49,593,215	49,593,215
1	334000	Accessory Electric Equipment	0	34,090,277	34,090,277	0	22,114,363	22,114,363	0	11,975,914	11,975,914
1	335XXX	Miscellaneous Power Plant Equipment	0	7,319,888	7,319,888	0	4,748,411	4,748,411	0	2,571,477	2,571,477
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
TOTAL HYDRAULIC PRODUCTION PLANT			0	399,501,282	399,501,282	0	259,156,482	259,156,482	0	140,344,800	140,344,800
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	569,270	569,270	0	308,285	308,285
1	341000	Structures & Improvements	0	15,743,234	15,743,234	0	10,212,636	10,212,636	0	5,530,598	5,530,598
1	342000	Fuel Holders, Producers, & Accessories	0	21,110,669	21,110,669	0	13,694,491	13,694,491	0	7,416,178	7,416,178
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	198,881,624	198,881,624	0	129,014,509	129,014,509	0	69,867,115	69,867,115
1	345000	Accessory Electric Equipment	0	15,994,109	15,994,109	0	10,375,379	10,375,379	0	5,618,730	5,618,730
1	346000	Miscellaneous Power Plant Equipment	0	1,441,514	1,441,514	0	935,110	935,110	0	506,404	506,404
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,925,485	275,925,485	0	178,992,862	178,992,862	0	96,932,623	96,932,623
TOTAL PRODUCTION PLANT			0	1,060,005,550	1,060,005,550	0	687,625,600	687,625,600	0	372,379,950	372,379,950

ELECTRIC UTILITY PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total			
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,121,420	16,121,420	0	10,457,965	10,457,965	0	5,663,455	5,663,455
1	352XXX	Structures & Improvements	0	16,040,795	16,040,795	0	10,405,664	10,405,664	0	5,635,131	5,635,131
1	353000	Station Equipment	0	177,863,371	177,863,371	0	115,379,969	115,379,969	0	62,483,402	62,483,402
1	354000	Towers & Fixtures	0	17,113,028	17,113,028	0	11,101,221	11,101,221	0	6,011,807	6,011,807
1	355000	Poles & Fixtures	0	131,669,844	131,669,844	0	85,414,228	85,414,228	0	46,255,616	46,255,616
1	356000	Overhead Conductors & Devices	0	106,228,470	106,228,470	0	68,910,408	68,910,408	0	37,318,062	37,318,062
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
TOTAL TRANSMISSION PLANT			0	471,844,734	471,844,734	0	306,085,679	306,085,679	0	165,759,055	165,759,055
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
99	360400	Land Easements	58,252	0	58,252	58,252	0	58,252	0	0	0
99	361000	Structures & Improvements	14,047,082	0	14,047,082	9,569,070	0	9,569,070	4,478,012	0	4,478,012
99	362000	Station Equipment	93,239,772	0	93,239,772	59,882,025	0	59,882,025	33,357,747	0	33,357,747
99	364000	Poles, Towers, & Fixtures	214,836,252	0	214,836,252	130,354,465	0	130,354,465	84,481,787	0	84,481,787
99	365000	Overhead Conductors & Devices	139,390,059	0	139,390,059	82,667,790	0	82,667,790	56,722,269	0	56,722,269
99	366000	Underground Conduit	74,920,419	0	74,920,419	46,227,292	0	46,227,292	28,693,127	0	28,693,127
99	367000	Underground Conductors & Devices	123,361,239	0	123,361,239	78,823,523	0	78,823,523	44,537,716	0	44,537,716
99	368000	Line Transformers	170,040,219	0	170,040,219	110,570,113	0	110,570,113	59,470,106	0	59,470,106
99	369XXX	Services	115,318,394	0	115,318,394	71,397,488	0	71,397,488	43,920,906	0	43,920,906
99	370000	Meters	45,029,385	0	45,029,385	16,359,166	0	16,359,166	28,670,219	0	28,670,219
99	373XXX	Street Light & Signal Systems	29,396,448	0	29,396,448	16,466,834	0	16,466,834	12,929,614	0	12,929,614
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,023,915,177	0	1,023,915,177	625,689,864	0	625,689,864	398,225,313	0	398,225,313
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	3,178,062	3,996,739	371,603	2,062,117	2,433,720	447,074	1,115,945	1,563,019
4	390XXX	Structures & Improvements	6,668,624	34,126,253	40,794,877	1,817,135	22,143,161	23,960,296	4,851,489	11,983,092	16,834,581
4	391XXX	Office Furniture & Equipment	0	25,332,223	25,332,223	0	16,437,066	16,437,066	0	8,895,157	8,895,157
4	392XXX	Transportation Equipment	8,201,246	5,550,852	13,752,098	5,696,608	3,601,726	9,298,334	2,504,638	1,949,126	4,453,764
4	393000	Stores Equipment	310,983	1,075,707	1,386,690	128,038	697,983	826,021	182,945	377,724	560,669
4	394000	Tools, Shop & Garage Equipment	1,762,112	4,112,493	5,874,605	1,321,730	2,668,432	3,990,162	440,382	1,444,061	1,884,443
4	395000	Laboratory Equipment	379,176	1,594,349	1,973,525	230,136	1,034,509	1,264,645	149,040	559,840	708,880
4	396XXX	Power Operated Equipment	20,210,207	7,097,659	27,307,866	12,929,177	4,605,387	17,534,564	7,281,030	2,492,272	9,773,302
4	397XXX	Communications Equipment	11,373,864	43,107,183	54,481,047	5,918,037	27,970,527	33,888,564	5,455,827	15,136,656	20,592,483
4	398000	Miscellaneous Equipment	6,563	364,859	371,422	1,829	236,742	238,571	4,734	128,117	132,851
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			49,731,452	125,539,640	175,271,092	28,414,293	81,457,650	109,871,943	21,317,159	44,081,990	65,399,149
TOTAL PLANT IN SERVICE			1,074,231,459	1,776,495,517	2,850,726,976	654,688,987	1,152,436,844	1,807,125,831	419,542,472	624,058,673	1,043,601,145
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,074,231,459	1,776,495,517	2,850,726,976	654,688,987	1,152,436,844	1,807,125,831	419,542,472	624,058,673	1,043,601,145

ELECTRIC UTILITY PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	253,055,422	253,055,422	0	164,157,052	164,157,052	0	88,898,370	88,898,370
1	108000	Hydro Production Plant	0	98,329,997	98,329,997	0	63,786,669	63,786,669	0	34,543,328	34,543,328
1	108X03	Other Production Plant	0	55,420,759	55,420,759	0	35,951,446	35,951,446	0	19,469,313	19,469,313
1	108X04	Transmission Plant	0	158,888,392	158,888,392	0	103,070,900	103,070,900	0	55,817,492	55,817,492
E-ADP	108X05	Distribution Plant	307,925,319	0	307,925,319	187,954,535	0	187,954,535	119,970,784	0	119,970,784
E-ADP	108X06	General Plant - Non-Transportation	15,581,139	44,705,718	60,286,857	8,552,294	29,007,752	37,560,046	7,028,845	15,697,966	22,726,811
E-ADP	108X07	General Plant - Transportation	3,854,044	2,608,462	6,462,506	2,677,028	1,692,527	4,369,555	1,177,016	915,935	2,092,951
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-234,627	-234,627	0	-152,203	-152,203	0	-82,424	-82,424
TOTAL ACCUMULATED DEPRECIATION			327,360,502	612,774,123	940,134,625	199,183,857	397,514,143	596,698,000	128,176,645	215,259,980	343,436,625
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	21,114	4,335,709	4,356,823	21,114	2,812,574	2,833,688	0	1,523,135	1,523,135
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leasehold Improvements (From Report C-AAM)	0	84,287	84,287	0	54,690	54,690	0	29,597	29,597
E-CAM	111X08	Intangible Plant-Computer Software	0	12,631,586	12,631,586	0	8,196,131	8,196,131	0	4,435,455	4,435,455
TOTAL ACCUMULATED AMORTIZATION			131,792	17,052,014	17,183,806	131,792	11,063,675	11,195,467	0	5,988,339	5,988,339
NET ELECTRIC UTILITY PLANT			746,732,165	1,146,669,380	1,893,408,545	455,373,338	743,859,026	1,199,232,364	291,365,827	402,810,354	694,176,181

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated, however, the Accumulated Depreciation has to be removed manually.

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-APL-1A
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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		746,739,165	1,146,669,380	1,893,408,545	455,373,338	743,859,026	1,199,232,364	291,365,827	402,810,354	694,176,181
	ADJUSTMENTS:										
	ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)		0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)		0	0	0	0	0	0	0	0	0
4	Deferred Gain on Sale of General Office (190850)		0	134,416	134,416	0	87,217	87,217	0	47,199	47,199
12	Deferred F.I.T. - Plant In Service (282900)		0	-247,385,235	-247,385,235	0	-156,686,386	-156,686,386	0	-90,698,849	-90,698,849
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-11,574,798	-11,574,798	0	-7,510,423	-7,510,423	0	-4,064,375	-4,064,375
99	ADFIT - Boulder Park Idaho Write Off (190040)		626,579	0	626,579	0	0	0	626,579	0	626,579
99	Spokane River Relicensing (283322)		-280,453	0	-280,453	-259,874	0	-259,874	-20,579	0	-20,579
99	Spokane River PM&Es (283323)		-130,465	0	-130,465	-126,653	0	-126,653	-3,812	0	-3,812
1	ADFIT - Lake CDA CDR Fund (283324)		0	-3,832,500	-3,832,500	0	-2,486,143	-2,486,143	0	-1,346,357	-1,346,357
99	ADFIT - Lake CDA CDR Fund (283324)		-39,424	0	-39,424	-39,424	0	-39,424	0	0	0
99	ADFIT - MT Lease Payments (283365)		-2,494,720	0	-2,494,720	-1,647,865	0	-1,647,865	-846,855	0	-846,855
1	CDA Lake Settlement (283382)		0	-13,338,429	-13,338,429	0	-8,652,639	-8,652,639	0	-4,685,790	-4,685,790
99	CDA Lake Settlement (283382)		-653,415	0	-653,415	-543,227	0	-543,227	-110,188	0	-110,188
12	Electric portion of Bond Redemptions (283850)		0	-2,661,375	-2,661,375	0	-1,685,635	-1,685,635	0	-975,740	-975,740
1	Colstrip PCB (283200)		0	-572,171	-572,171	0	-371,167	-371,167	0	-201,004	-201,004
	TOTAL ACCUM DEFERRED INCOME TAX		-2,971,898	-279,230,092	-282,201,990	-2,617,043	-177,305,176	-179,922,219	-354,855	-101,924,916	-102,279,771
	OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101003)		-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)		5,623,591	0	5,623,591	4,036,399	0	4,036,399	1,587,192	0	1,587,192
99	Boulder Park Disallowed Plant (101050)		-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)		809,775	0	809,775	0	0	0	809,775	0	809,775
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		216,068	0	216,068	0	0	0	216,068	0	216,068
99	Invest in Exchange Power (124900, 124930)		23,581,154	0	23,581,154	23,581,154	0	23,581,154	0	0	0
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		-2,282,205	0	-2,282,205	-731,407	0	-731,407	-1,550,798	0	-1,550,798
E-ALL	Colstrip 3 AFUDC Reallocation		0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	Spokane River Relicensing (182322)		801,361	0	801,361	742,551	0	742,551	58,810	0	58,810
99	Spokane River PM&Es (182323)		468,125	0	468,125	457,234	0	457,234	10,891	0	10,891
99	CDA CDR Fund (182324)		112,640	0	112,640	112,640	0	112,640	0	0	0
99	CDA Lake Settlement (182382)		1,552,076	0	1,552,076	1,552,076	0	1,552,076	0	0	0
99	CDA Lake Settlement (186382)		314,822	0	314,822	0	0	0	314,822	0	314,822
99	Montana Riverbed Settlement (186360)		7,127,772	0	7,127,772	4,708,183	0	4,708,183	2,419,589	0	2,419,589
99	Nez Perce Settlement - Idaho (186800)		320,998	0	320,998	0	0	0	320,998	0	320,998
4	Gain on Sale of General Office Bldg (253850)		0	-384,014	-384,014	0	-249,171	-249,171	0	-134,843	-134,843
	TOTAL OTHER ADJUSTMENTS		32,266,761	-384,014	31,882,747	28,623,687	-249,171	28,374,516	3,643,074	-134,843	3,508,231
	OTHER ADJUSTMENTS:		776,034,028	867,055,274	1,643,089,302	481,379,982	566,304,679	1,047,684,661	294,654,046	300,750,595	595,404,641
	ALLOCATION RATIOS:										
E-ALL	1	Production/Transmission Ratio		100.000%			64.870%			35.130%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	
E-ALL	12	Net Electric Plant		100.000%			63.337%			36.663%	
E-ALL	13	Net Electric General Plant		100.000%			62.607%			37.393%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	Utility 7	0	0	0	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	400,685	289,267	77,881	33,537
8		Utility 8	3,639	0	2,543	1,096
9		Utility 9	809	639	170	0
	TOTAL		405,133	289,906	80,594	34,633
7	404X32 PC Software	Utility 7	95,183	68,715	18,501	7,967
8		Utility 8	7,148	0	4,995	2,153
9		Utility 9	0	0	0	0
	TOTAL		102,331	68,715	23,496	10,120
7	404X50 Leasehold Improvements	Utility 7	859	620	167	72
	TOTAL		859	620	167	72
	TOTAL		508,323	359,241	104,257	44,825

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	546,015	394,185	106,129	45,701
8	Utility 8	11,435	0	7,991	3,444
9	Utility 9	59,654	47,094	12,560	0
9	Utility 9 - Washington	8,866	6,999	1,867	0
9	Utility 9 - Idaho	34,756	27,438	7,318	0
	Total	<u>660,726</u>	<u>475,716</u>	<u>135,865</u>	<u>49,145</u>
7	403X70 Utility 7	175	126	34	15
9	Utility 9	1,197	945	252	0
	Total	<u>1,372</u>	<u>1,071</u>	<u>286</u>	<u>15</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT
 For Month Ended January 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

***** 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	476,514	0	0	0	0	0	0	0	0	476,514	0	476,514
7		Utility 7	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	263,468	0	0	207,995	207,995	0	0	55,473	55,473	0	0	0
		TOTAL ACCOUNT	6,332,282	371,603	447,074	3,178,062	3,996,739	576,272	92,058	848,992	1,517,322	476,514	341,707	818,221
390XXX Structures & Improvements														
99		Utility 0	3,432,419	510,414	1,351,622	1,570,383	3,432,419	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99		Utility 2	3,425,415	0	0	0	0	0	0	0	0	3,425,415	0	3,425,415
7		Utility 7	39,938,810	0	0	28,833,025	28,833,025	0	0	7,762,906	7,762,906	0	3,342,878	3,342,878
9		Utility 9 - Wa	1,655,230	1,306,721	0	0	1,306,721	348,509	0	0	348,509	0	0	0
9		Utility 9 - Idaho	4,433,298	0	3,499,867	0	3,499,867	0	933,431	0	933,431	0	0	0
9		Utility 9 - Allocated	4,715,745	0	0	3,722,845	3,722,845	0	0	992,900	992,900	0	0	0
		TOTAL ACCOUNT	58,540,777	1,817,135	4,851,489	34,126,253	40,794,877	1,288,369	933,431	8,755,806	10,977,606	3,425,415	3,342,878	6,768,293
391XXX Office Furniture & Equipment														
99		Utility 0	1,163,693	0	0	1,163,693	1,163,693	0	0	0	0	0	0	0
7		Utility 7	33,477,664	0	0	24,168,530	24,168,530	0	0	6,507,054	6,507,054	0	2,802,080	2,802,080
8		Utility 8	386,250	0	0	0	0	0	0	269,919	269,919	0	116,331	116,331
		TOTAL ACCOUNT	35,027,607	0	0	25,332,223	25,332,223	0	0	6,776,973	6,776,973	0	2,918,411	2,918,411
392XXX Transportation Equipment														
99		Utility 0	11,675,593	4,930,785	2,070,619	4,674,189	11,675,593	0	0	0	0	0	0	0
99		Utility 1	4,471,044	0	0	0	0	2,820,363	955,275	695,406	4,471,044	0	0	0
99		Utility 2	1,961,382	0	0	0	0	0	0	0	0	1,961,382	0	1,961,382
7		Utility 7	305,531	0	0	220,572	220,572	0	0	59,386	59,386	0	25,573	25,573
9		Utility 9 - Wa	970,071	765,823	0	0	765,823	204,248	0	0	204,248	0	0	0
9		Utility 9 - Idaho	549,774	0	434,019	0	434,019	0	115,755	0	115,755	0	0	0
9		Utility 9 - Allocated	831,073	0	0	656,091	656,091	0	0	174,982	174,982	0	0	0
		TOTAL ACCOUNT	20,764,468	5,696,608	2,504,638	5,550,852	13,752,098	3,024,611	1,071,030	929,774	5,025,415	1,961,382	25,573	1,986,955

COMMON GENERAL PLANT		Report ID:	***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
For Month Ended January 31, 2010		C-GPL-1A												
Average of Monthly Averages Basis														
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	383,459	10,739	14,745	357,975	383,459	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	148,583	117,299	0	0	117,299	31,284	0	0	31,284	0	0	0
9		Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0
9		Utility 9 - Allocated	909,154	0	0	717,732	717,732	0	0	191,422	191,422	0	0	0
		TOTAL ACCOUNT	1,795,754	128,038	182,945	1,075,707	1,386,690	115,555	44,860	191,422	351,837	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,455,054	1,287,102	432,867	1,735,085	3,455,054	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,957,007	0	0	2,134,752	2,134,752	0	0	574,753	574,753	0	247,501	247,501
8		Utility 8	1,006,245	0	0	0	0	0	0	703,184	703,184	0	303,061	303,061
9		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
9		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	307,373	0	0	242,656	242,656	0	0	64,717	64,717	0	0	0
		TOTAL ACCOUNT	10,611,936	1,321,730	440,382	4,112,493	5,874,605	998,419	456,706	1,768,362	3,223,487	963,281	550,562	1,513,843
	395000	Laboratory Equipment												
99		Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0
9		Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0
9		Utility 9 - Allocated	289,870	0	0	228,838	228,838	0	0	61,032	61,032	0	0	0
		TOTAL ACCOUNT	2,740,067	230,136	149,040	1,594,349	1,973,525	107,912	35,165	317,422	460,499	273,708	32,335	306,043
	396XXX	Power Operated Equipment												
99		Utility 0	25,453,803	12,364,634	6,871,942	6,217,227	25,453,803	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	31,613,132	12,929,177	7,281,030	7,097,659	27,307,866	2,738,949	872,138	603,972	4,215,059	43,834	46,373	90,207

COMMON GENERAL PLANT		Report ID: C-GPL-1A												
For Month Ended January 31, 2010		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****												
Average of Monthly Averages Basis														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	39,107,599	5,558,979	2,202,464	31,346,156	39,107,599	0	0	0	0	0	0	0
99		Utility 1	647,553	0	0	0	0	369,684	277,869	0	647,553	0	0	0
99		Utility 2	525,661	0	0	0	0	0	0	0	0	525,661	0	525,661
7		Utility 7	8,275,662	0	0	5,974,449	5,974,449	0	0	1,608,540	1,608,540	0	692,673	692,673
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	454,820	359,058	0	0	359,058	95,762	0	0	95,762	0	0	0
9		Utility 9 - Idaho	4,121,050	0	3,253,363	0	3,253,363	0	867,687	0	867,687	0	0	0
9		Utility 9 - Allocated	7,329,885	0	0	5,786,578	5,786,578	0	0	1,543,307	1,543,307	0	0	0
		TOTAL ACCOUNT	61,388,309	5,918,037	5,455,827	43,107,183	54,481,047	465,446	1,145,556	3,799,010	5,410,012	525,661	971,589	1,497,250
	398000	Miscellaneous Equipment												
99		Utility 0	8,848	0	2,299	6,549	8,848	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	352,226	352,226	0	0	94,832	94,832	0	40,837	40,837
9		Utility 9 - Wa	2,317	1,829	0	0	1,829	488	0	0	488	0	0	0
9		Utility 9 - Idaho	3,084	0	2,435	0	2,435	0	649	0	649	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,084	6,084	0	0	1,622	1,622	0	0	0
		TOTAL ACCOUNT	509,850	1,829	4,734	364,859	371,422	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	229,324,182	28,414,293	21,317,159	125,539,640	175,271,092	9,316,021	4,651,593	24,088,187	38,055,801	7,727,022	8,270,265	15,997,287

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,918,428	39,918,428	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-87,574	-87,574	0	0
99	108X06	Utility 1	4,003,527	0	4,003,527	0
99	108X06	Utility 2	2,109,943	0	0	2,109,943
7	108X06	Utility 7	12,171,314	8,786,837	2,365,738	1,018,739
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-348,037	-251,258	-67,648	-29,131
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	865,309	0	604,695	260,614
9	108X06	Utility 9	15,099,657	11,920,424	3,179,233	0
Total			73,732,567	60,286,857	10,085,545	3,360,165

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,871,055	5,871,055	0	0
99	108X07	Utility 1	776,197	0	776,197	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	936,981	0	0	936,981
7	108X07	Utility 7	30,737	22,190	5,974	2,573
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	721,086	569,261	151,825	0
9	108X07	Utility 9	0	0	0	0
Total			8,336,056	6,462,506	933,996	939,554

ALLOCATION RATIOS:

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

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,023,915,177	0	1,023,915,177	625,689,864	0	625,689,864	398,225,313	0	398,225,313
E-PLT	360200	Less Land and Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
		Depreciable Distribution Plant	1,019,637,521	0	1,019,637,521	622,376,018	0	622,376,018	397,261,503	0	397,261,503
		Percentage		0.000%	100.000%		61.039%		38.961%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	307,925,319	187,954,535			119,970,784		
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	307,925,319	0	307,925,319	187,954,535	0	187,954,535	119,970,784	0	119,970,784
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	49,731,452	125,539,640	175,271,092	28,414,293	81,457,650	109,871,943	21,317,159	44,081,990	65,399,149
E-PLT	389XXX	Less: General Land and Land Rights	818,677	3,178,062	3,996,739	371,603	2,062,117	2,433,720	447,074	1,115,945	1,563,019
E-PLT	392XXX	Less: General Transportation Plant	8,201,246	5,550,852	13,752,098	5,696,608	3,601,726	9,298,334	2,504,638	1,949,126	4,453,764
		Depreciable Non Transport General Plant	40,711,529	116,810,726	157,522,255	22,346,082	75,793,807	98,139,889	18,365,447	41,016,919	59,382,366
		Percentage		74.155%	100.000%		14.186%		11.659%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		44,705,718	60,286,857	8,552,294			7,028,845		
	403X60	Common Depreciation Expense (C-DEP)		327,230	441,279	62,600			51,449		
	403X60	Washington Depreciation Expense (C-DEP)			6,999	6,999			0		
	403X60	Idaho Depreciation Expense (C-DEP)			27,438	0			27,438		
	403X60	Depreciation Expense		176,988	230,708	37,704			16,016		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Electric General Plant	15,581,139	44,705,718	60,286,857	8,552,294	29,007,752	37,560,046	7,028,845	15,697,966	22,726,811
4	403X60	Depreciation Expense (C-DEP)	114,049	327,230	441,279	62,600	212,326	274,926	51,449	114,904	166,353
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,437	0	34,437	6,999	0	6,999	27,438	0	27,438
4	403X60	Depreciation Expense	53,720	176,988	230,708	37,704	114,840	152,544	16,016	62,148	78,164
		Total Depreciation Expense	202,206	504,218	706,424	107,303	327,166	434,469	94,903	177,052	271,955
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	8,201,246	5,550,852	13,752,098	5,696,608	3,601,726	9,298,334	2,504,638	1,949,126	4,453,764
		Percentage		40.363%	100.000%		41.424%		18.213%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,608,462	6,462,506	2,677,028			1,177,016		
	403X70	Depreciation Expense (C-DEP)		432	1,071	444			195		
	403X70	Depreciation Expense		3,360	8,550	3,115			2,075		
4	108X07	JURISDICTIONAL ALLOCATION: Accum Depr--Elect Genl Plant (Electric Portion)	3,854,044	2,608,462	6,462,506	2,677,028	1,692,527	4,369,555	1,177,016	915,935	2,092,951
4	403X70	Depreciation Expense (C-DEP)	639	432	1,071	444	280	724	195	152	347
4	403X70	Depreciation Expense	5,190	3,360	8,550	3,115	2,180	5,295	2,075	1,180	3,255
		Total Depreciation Expense	5,829	3,792	9,621	3,559	2,460	6,019	2,270	1,332	3,602
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

COMMON INTANGIBLE PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,199	153,199	249,449	168,450	40,859	458,758	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	777,820	0	0	777,820	777,820	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	23,965,071	0	0	17,301,104	17,301,104	0	0	4,658,091	4,658,091	0	2,005,876	2,005,876
8		Utility 8	218,340	0	0	0	0	0	0	152,580	152,580	0	65,760	65,760
		TOTAL ACCOUNT	25,007,671	0	0	18,078,924	18,078,924	0	0	4,810,671	4,810,671	46,440	2,071,636	2,118,076
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	14,449	0	0	0	0	0	0	14,449	14,449	0	0	0
7		Utility 7	9,255,983	0	0	6,682,172	6,682,172	0	0	1,799,085	1,799,085	0	774,726	774,726
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,680,461	0	0	7,494,521	7,494,521	0	0	2,231,205	2,231,205	0	954,735	954,735
		TOTAL	36,300,089	0	0	25,726,644	25,726,644	249,449	168,450	7,082,735	7,500,634	46,440	3,026,371	3,072,811

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)						
99		Utility 0	865,933	865,933	0	0
99		Utility 1	6,078	0	6,078	0
99		Utility 2 - Oregon	24,000	0	0	24,000
7		Utility 7	16,276,278	11,750,333	3,163,620	1,362,324
8		Utility 8	530,648	0	370,827	159,821
9		Utility 9	19,406	15,320	4,086	0
		Total	17,722,343	12,631,586	3,544,611	1,546,145
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	102,680	74,128	19,958	8,594
9		Utility 9	12,869	10,159	2,710	0
		Total	115,549	84,287	22,668	8,594

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE			Report ID: E-CAM-1A								
For Month Ended January 31, 2010											
Average of Monthly Averages Basis											
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
Plant in Service											
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	18,078,924	18,078,924	0	11,730,691	11,730,691	0	6,348,233	6,348,233
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,494,521	7,494,521	0	4,862,895	4,862,895	0	2,631,626	2,631,626
Total Intangible Plant - Software			0	25,726,644	25,726,644	0	16,692,991	16,692,991	0	9,033,653	9,033,653
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		12,631,586	12,631,586	0			0		
	404	Amortization Expense (404X30, X31, X32)		382,313	382,313	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	12,631,586	12,631,586	0	8,196,131	8,196,131	0	4,435,455	4,435,455
4	404	Amortization Expense (404X30, X31, X32)	0	382,313	382,313	0	248,068	248,068	0	134,245	134,245
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-14,188,571	-10,243,155	-2,757,833	-1,187,583
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,686,798	-1,331,643	-355,155	0
Total			<u>-15,875,369</u>	<u>-11,574,798</u>	<u>-3,112,988</u>	<u>-1,187,583</u>

ALLOCATION RATIOS:

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