

ELECTRIC RATE OF RETURN For Month Ended February 28, 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	11,402,789	7,231,552	4,171,237
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	11,402,789	7,215,501	4,187,288
E-APL		Electric Net Rate Base	1,642,509,117	1,047,195,357	595,313,760
		RATE OF RETURN	0.694%	0.689%	0.703%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended February 28, 2010		E-ALL-1A
Average of Monthly Averages Basis		

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	2/28/2010	356,547	234,223	122,324
		Percent		100.000%	65.692%	34.308%
3	E-OPS	Direct Distribution Operating Expense		1,646,964	1,111,672	535,292
		Percent		100.000%	67.498%	32.502%
	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 February 28, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
		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	717,478,441	438,698,619	278,779,822	
		Percent	100.000%	61.145%	38.855%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,485,811	4,149,482	2,336,329	
		Percent	100.000%	63.978%	36.022%	
12	E-PLT	Net Electric Plant	1,893,666,875	1,199,450,504	694,216,371	
		Percent	100.000%	63.340%	36.660%	
13	E-PLT	Net Electric General Plant	109,521,425	68,644,377	40,877,048	
		Percent	100.000%	62.677%	37.323%	
14	E-SCM	Net Allocated Schedule M's	-3,476,040	-2,173,485	-1,302,555	
		Percent	100.000%	62.528%	37.472%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 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		Report ID:
For Month Ended February 28, 2010		E-OPS-1A
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	30,650,308	0	30,650,308	20,715,388	0	20,715,388	9,934,920	0	9,934,920
99	442200	Commercial - Firm & Int.	22,746,273	0	22,746,273	15,762,129	0	15,762,129	6,984,144	0	6,984,144
1	442300	Industrial	9,092,559	0	9,092,559	4,001,168	0	4,001,168	5,091,391	0	5,091,391
99	444000	Public Street & Highway Lighting	565,904	0	565,904	384,522	0	384,522	181,382	0	181,382
99	499XXX	Unbilled Revenue	-5,240,151	0	-5,240,151	-3,999,994	0	-3,999,994	-1,240,157	0	-1,240,157
99	448000	Interdepartmental Revenue	99,567	0	99,567	75,851	0	75,851	23,716	0	23,716
TOTAL SALES TO ULTIMATE CUSTOMERS			57,914,460	0	57,914,460	36,939,064	0	36,939,064	20,975,396	0	20,975,396
1	447XXX	Sales for Resale	0	20,327,333	20,327,333	0	13,186,341	13,186,341	0	7,140,992	7,140,992
TOTAL SALES OF ELECTRICITY			57,914,460	20,327,333	78,241,793	36,939,064	13,186,341	50,125,405	20,975,396	7,140,992	28,116,388
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	44,294	0	44,294	29,126	0	29,126	15,168	0	15,168
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	231,963	2,722	234,685	163,634	1,766	165,400	68,329	956	69,285
1	456XXX	Other Electric Revenues	10,611	6,784,882	6,795,493	6,850	4,401,353	4,408,203	3,761	2,383,529	2,387,290
TOTAL OTHER OPERATING REVENUE			286,868	6,817,732	7,104,600	199,610	4,422,663	4,622,273	87,258	2,395,069	2,482,327
TOTAL ELECTRIC REVENUE			58,201,328	27,145,065	85,346,393	37,138,674	17,609,004	54,747,678	21,062,654	9,536,061	30,598,715
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	45,280	45,280	0	29,373	29,373	0	15,907	15,907
1	501000	Fuel	0	1,622,826	1,622,826	0	1,052,727	1,052,727	0	570,099	570,099
1	502000	Steam Expense	0	410,338	410,338	0	266,186	266,186	0	144,152	144,152
1	505000	Electric Expense	0	48,841	48,841	0	31,683	31,683	0	17,158	17,158
1	506000	Miscellaneous Steam Power Generation Expense	30,754	163,330	194,084	0	105,952	105,952	30,754	57,378	88,132
1	507000	Rent	0	973	973	0	631	631	0	342	342
MAINTENANCE											
1	510000	Supervision & Engineering	0	39,034	39,034	0	25,321	25,321	0	13,713	13,713
1	511000	Structures	0	45,255	45,255	0	29,357	29,357	0	15,898	15,898
1	512000	Boiler Plant	0	242,449	242,449	0	157,277	157,277	0	85,172	85,172
1	513000	Electric Plant	0	21,004	21,004	0	13,625	13,625	0	7,379	7,379
1	514000	Miscellaneous Steam Plant	0	523,496	523,496	0	339,592	339,592	0	183,904	183,904
TOTAL STEAM POWER GENERATION EXP			30,754	3,162,826	3,193,580	0	2,051,724	2,051,724	30,754	1,111,102	1,141,856

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 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	271,749	271,749	0	176,284	176,284	0	95,465	95,465
1	536000	Water for Power	0	64,305	64,305	0	41,715	41,715	0	22,590	22,590
1	537000	Hydraulic Expense	296,260	73,591	369,851	200,494	47,738	248,232	95,766	25,853	121,619
1	538000	Electric Expense	0	469,524	469,524	0	304,580	304,580	0	164,944	164,944
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	52,496	52,496	0	34,054	34,054	0	18,442	18,442
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	443,406	0	443,406	287,948	0	287,948	155,458	0	155,458
MAINTENANCE											
1	541000	Supervision & Engineering	0	19,302	19,302	0	12,521	12,521	0	6,781	6,781
1	542000	Structures	0	40,787	40,787	0	26,459	26,459	0	14,328	14,328
1	543000	Reservoirs, Dams, & Waterways	0	26,300	26,300	0	17,061	17,061	0	9,239	9,239
1	544000	Electric Plant	0	132,346	132,346	0	85,853	85,853	0	46,493	46,493
1	545000	Miscellaneous Hydraulic Plant	0	27,128	27,128	0	17,598	17,598	0	9,530	9,530
TOTAL HYDRO POWER GENERATION EXP			739,666	1,270,978	2,010,644	488,442	824,484	1,312,926	251,224	446,494	697,718
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	33,445	33,445	0	21,696	21,696	0	11,749	11,749
1	547000	Fuel	0	13,318,139	13,318,139	0	8,639,477	8,639,477	0	4,678,662	4,678,662
1	548000	Generation Expense	0	125,457	125,457	0	81,384	81,384	0	44,073	44,073
1	549000	Miscellaneous Other Power Generation Expense	0	7,896	7,896	0	5,122	5,122	0	2,774	2,774
1	550000	Rent	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
MAINTENANCE											
1	551000	Supervision & Engineering	0	20,058	20,058	0	13,012	13,012	0	7,046	7,046
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	175,169	175,169	0	113,632	113,632	0	61,537	61,537
1	554000	Miscellaneous Other Power Generation Plant	0	9,633	9,633	0	6,249	6,249	0	3,384	3,384
TOTAL OTHER POWER GENERATION EXP			0	13,686,978	13,686,978	0	8,878,743	8,878,743	0	4,808,235	4,808,235
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,501,556	19,909,993	21,411,549	0	12,915,612	12,915,612	1,501,556	6,994,381	8,495,937
1	556000	System Control & Load Dispatching	0	43,199	43,199	0	28,023	28,023	0	15,176	15,176
E-557	557XXX	Other Expense	510,841	6,147,596	6,658,437	-128,914	3,987,945	3,859,031	639,755	2,159,651	2,799,406
TOTAL OTHER POWER SUPPLY EXPENSE			2,012,397	26,100,788	28,113,185	-128,914	16,931,580	16,802,666	2,141,311	9,169,208	11,310,519
TOTAL POWER PRODUCTION O&M EXP			2,782,817	44,221,570	47,004,387	359,528	28,686,531	29,046,059	2,423,289	15,535,039	17,958,328

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 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	139,981	159,065	13,184	90,806	103,990	5,900	49,175	55,075
1	561000	Load Dispatching	0	165,716	165,716	0	107,500	107,500	0	58,216	58,216
1	562000	Station Expense	0	9,916	9,916	0	6,433	6,433	0	3,483	3,483
1	563000	Overhead Line Expense	0	-18,256	-18,256	0	-11,843	-11,843	0	-6,413	-6,413
1	565000	Transmission of Electricity by Others	0	1,536,283	1,536,283	0	996,587	996,587	0	539,696	539,696
1	566000	Miscellaneous Transmission Expense	0	57,143	57,143	0	37,069	37,069	0	20,074	20,074
1	567000	Rent	0	6,908	6,908	0	4,481	4,481	0	2,427	2,427
MAINTENANCE											
1	568000	Supervision & Engineering	0	48,925	48,925	0	31,738	31,738	0	17,187	17,187
1	569000	Structures	0	10,593	10,593	0	6,872	6,872	0	3,721	3,721
1	570000	Station Equipment	0	68,279	68,279	0	44,293	44,293	0	23,986	23,986
1	571000	Overhead Lines	0	69,223	69,223	0	44,905	44,905	0	24,318	24,318
1	572000	Underground Lines	0	483	483	0	313	313	0	170	170
1	573000	Service Miscellaneous	0	533	533	0	346	346	0	187	187
TOTAL TRANSMISSION OPERATING EXP			19,084	2,095,727	2,114,811	13,184	1,359,500	1,372,684	5,900	736,227	742,127
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,282,710	2,282,710	0	1,480,794	1,480,794	0	801,916	801,916
1	403X40	Depreciation Expense--Transmission Plant	0	799,699	799,699	0	518,765	518,765	0	280,934	280,934
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	76,153	77,592	1,439	49,400	50,839	0	26,753	26,753
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	0	0	0	0	0	0	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	-957,824	0	-957,824	-639,651	0	-639,651	-318,173	0	-318,173
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,300,724	1,300,724	0	843,780	843,780	0	456,944	456,944
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-764,349	4,554,247	3,789,898	-425,237	2,954,341	2,529,104	-339,112	1,599,906	1,260,794
TOTAL PRODUCTION & TRANS EXPENSE			2,037,552	50,871,544	52,909,096	-52,525	33,000,372	32,947,847	2,090,077	17,871,172	19,961,249

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 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	22,295	83,736	106,031	12,484	56,520	69,004	9,811	27,216	37,027
3	582000	Station Expense	88,401	129	88,530	64,495	87	64,582	23,906	42	23,948
3	583000	Overhead Line Expense	39,635	47,404	87,039	27,895	31,997	59,892	11,740	15,407	27,147
3	584000	Underground Line Expense	14,498	0	14,498	9,645	0	9,645	4,853	0	4,853
3	585000	Street Light & Signal System Operation Expense	23,768	0	23,768	5,120	0	5,120	18,648	0	18,648
3	586000	Meter Expense	143,822	0	143,822	120,819	0	120,819	23,003	0	23,003
3	587000	Customer Installations Expense	68,322	1,780	70,102	44,836	1,201	46,037	23,486	579	24,065
3	588000	Miscellaneous Distribution Expense	437,425	282,373	719,798	271,943	190,596	462,539	165,482	91,777	257,259
3	589000	Rent	4,105	23,964	28,069	4,105	16,175	20,280	0	7,789	7,789
MAINTENANCE:											
3	590000	Supervision & Engineering	42,529	65,596	108,125	24,457	44,276	68,733	18,072	21,320	39,392
3	591000	Structures	19,197	0	19,197	13,666	0	13,666	5,531	0	5,531
3	592000	Station Equipment	49,352	14,579	63,931	31,594	9,841	41,435	17,758	4,738	22,496
3	593000	Overhead Lines	495,718	0	495,718	327,616	0	327,616	168,102	0	168,102
3	594000	Underground Lines	65,817	0	65,817	46,472	0	46,472	19,345	0	19,345
3	595000	Line Transformers	19,678	29,576	49,254	14,240	19,963	34,203	5,438	9,613	15,051
3	596000	Street Light & Signal System Maintenance Exp	72,155	0	72,155	53,983	0	53,983	18,172	0	18,172
3	597000	Meters	7,047	0	7,047	6,578	0	6,578	469	0	469
3	598000	Miscellaneous Distribution Expense	33,200	0	33,200	31,724	0	31,724	1,476	0	1,476
TOTAL DISTRIBUTION OPERATING EXP			1,646,964	549,137	2,196,101	1,111,672	370,656	1,482,328	535,292	178,481	713,773
99	403X50	Depreciation Expense--Distribution Plant	2,312,596	0	2,312,596	1,468,663	0	1,468,663	843,933	0	843,933
E-OTX		Taxes Other Than FIT--Distribution	3,744,825	0	3,744,825	3,232,793	0	3,232,793	512,032	0	512,032
TOTAL DISTRIBUTION EXPENSES			7,704,385	549,137	8,253,522	5,813,128	370,656	6,183,784	1,891,257	178,481	2,069,738
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	50,079	50,079	0	32,898	32,898	0	17,181	17,181
2	902000	Meter Reading Expenses	206,136	14,287	220,423	179,829	9,385	189,214	26,307	4,902	31,209
E-903	903XXX	Customer Records & Collection Expenses	150,870	538,717	689,587	103,985	353,037	457,022	46,885	185,680	232,565
2	904000	Uncollectible Accounts	0	286,879	286,879	0	188,457	188,457	0	98,422	98,422
2	905000	Misc Customer Accounts	0	21,135	21,135	0	13,884	13,884	0	7,251	7,251
TOTAL CUSTOMER ACCOUNTS EXPENSES			357,006	911,097	1,268,103	283,814	597,661	881,475	73,192	313,436	386,628
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,324,349	48,018	2,372,367	1,649,996	31,544	1,681,540	674,353	16,474	690,827
2	909000	Advertising	5,398	51,893	57,291	4,037	34,090	38,127	1,361	17,803	19,164
2	910000	Misc Customer Service & Info Exp	0	13,893	13,893	0	9,127	9,127	0	4,766	4,766
TOTAL CUSTOMER SERVICE & INFO EXP			2,329,747	113,804	2,443,551	1,654,033	74,761	1,728,794	675,714	39,043	714,757

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 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	-201	-201	0	-132	-132	0	-69	-69
2	913000	Advertising	0	12	12	0	8	8	0	4	4
2	916000	Miscellaneous Sales Expenses	11,560	2,556	14,116	11,700	1,679	13,379	-140	877	737
TOTAL SALES EXPENSES			11,560	2,367	13,927	11,700	1,555	13,255	-140	812	672
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,880	1,624,390	1,634,270	6,716	1,054,002	1,060,718	3,164	570,388	573,552
4	921000	Office Supplies & Expenses	105	346,573	346,678	105	224,877	224,982	0	121,696	121,696
4	922000	Admin Exp Transferred--Credit	0	-3,963	-3,963	0	-2,571	-2,571	0	-1,392	-1,392
4	923000	Outside Services Employed	0	801,994	801,994	0	520,382	520,382	0	281,612	281,612
4	924000	Property Insurance Premium	0	109,383	109,383	0	70,974	70,974	0	38,409	38,409
4	925XXX	Injuries and Damages	0	275,030	275,030	0	178,456	178,456	0	96,574	96,574
4	926XXX	Employee Pensions and Benefits	28,399	71,934	100,333	21,000	46,675	67,675	7,399	25,259	32,658
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527
1	928000	Regulatory Commission Expenses	143,047	290,774	433,821	96,668	188,625	285,293	46,379	102,149	148,528
4	930000	Miscellaneous General Expenses	6,838	248,049	254,887	6,828	160,949	167,777	10	87,100	87,110
4	931000	Rents	5,444	-5,245	199	4,637	-3,403	1,234	807	-1,842	-1,035
4	935000	Maintenance of General Plant	61,265	579,966	641,231	21,932	376,317	398,249	39,333	203,649	242,982
TOTAL ADMIN & GEN OPERATING EXP			255,505	4,338,885	4,594,390	157,886	2,815,283	2,973,169	97,619	1,523,602	1,621,221
E-ADP		Depreciation Expense--General Plant	210,590	513,046	723,636	112,834	332,895	445,729	97,756	180,151	277,907
E-CAM		Amortization--Intangible Plant--Software	0	358,916	358,916	0	232,886	232,886	0	126,030	126,030
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
TOTAL ADMIN & GENERAL EXPENSES			466,095	5,211,467	5,677,562	270,720	3,381,466	3,652,186	195,375	1,830,001	2,025,376
TOTAL EXPENSES BEFORE FIT			12,906,345	57,659,416	70,565,761	7,980,870	37,426,471	45,407,341	4,925,475	20,232,945	25,158,420
NET OPERATING INCOME BEFORE FIT					14,780,632			9,340,337	5,440,295		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,512,137			2,011,489	1,500,648		
E-FIT		DEFERRED FEDERAL INCOME TAX			-125,559			102,962	-228,521		
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666	-3,069		
ELECTRIC NET OPERATING INCOME					11,402,789			7,231,552	4,171,237		

ALLOCATION RATIOS:

Account	Ratio	Description	100.000%	64.870%	35.130%
E-ALL 1	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL 2	2	Number of Customers	100.000%	65.692%	34.308%
E-ALL 3	3	Direct Distribution Operating Expense	100.000%	67.498%	32.502%
E-ALL 4	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL 99	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended February 28, 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	13,115,789	13,115,789	0	8,508,212	8,508,212	0	4,607,577	4,607,577
1	555312	Purchased Power -Lancaster	0	2,090,908	2,090,908	0	1,356,372	1,356,372	0	734,536	734,536
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,501,556	0	1,501,556	0	0	0	1,501,556	0	1,501,556
1	555550	Non-Monetary Exchange Power	0	-174	-174	0	-113	-113	0	-61	-61
1	555700	Bookout Purchases	0	4,651,920	4,651,920	0	3,017,701	3,017,701	0	1,634,219	1,634,219
1	555710	Intercompany Purchased Power	0	51,550	51,550	0	33,440	33,440	0	18,110	18,110
TOTAL ACCOUNT 555			1,501,556	19,909,993	21,411,549	0	12,915,612	12,915,612	1,501,556	6,994,381	8,495,937

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 February 28, 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	441,135	441,135	0	286,164	286,164	0	154,971	154,971
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	5,664,736	5,664,736	0	3,674,714	3,674,714	0	1,990,022	1,990,022
1	557160	Power Supply Expense - Miscellaneous	0	26,880	26,880	0	17,437	17,437	0	9,443	9,443
99	557161	Unbilled Add-Ons	-1,718,675	0	-1,718,675	-1,674,930	0	-1,674,930	-43,745	0	-43,745
1	557170	Broker Fees - Power	0	14,845	14,845	0	9,630	9,630	0	5,215	5,215
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	2,730,084	0	2,730,084	2,730,084	0	2,730,084	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	-1,225,526	0	-1,225,526	-1,225,526	0	-1,225,526	0	0	0
99	557380	Idaho PCA Deferred	-375,538	0	-375,538	0	0	0	-375,538	0	-375,538
99	557390	Idaho PCA Amortization	1,032,271	0	1,032,271	0	0	0	1,032,271	0	1,032,271
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			510,841	6,147,596	6,658,437	-128,914	3,987,945	3,859,031	639,755	2,159,651	2,799,406

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 February 28, 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	150,870	502,319	653,189	103,985	329,983	433,968	46,885	172,336	219,221
12	903920	A/R Sold - Program Fees	0	36,398	36,398	0	23,054	23,054	0	13,344	13,344
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			150,870	538,717	689,587	103,985	353,037	457,022	46,885	185,680	232,565

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.692%	34.308%
E-ALL	12	Net Electric Plant	100.000%	63.340%	36.660%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended February 28, 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	2,375	48,018	50,393	2,375	31,544	33,919	0	16,474	16,474
99	908600	DSM Tariff Rider Expense Offset	2,412,979	0	2,412,979	1,733,878	0	1,733,878	679,101	0	679,101
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-117,295	0	-117,295	-86,257	0	-86,257	-31,038	0	-31,038
99	908990	DSM Amortization	26,290	0	26,290	0	0	0	26,290	0	26,290
TOTAL ACCOUNT 908			2,324,349	48,018	2,372,367	1,649,996	31,544	1,681,540	674,353	16,474	690,827

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.692%	34.308%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	85,346,393	54,747,678	30,598,715
E-OPS	Operating & Maintenance Expense	59,635,270	37,497,764	22,137,506
E-OPS	Book Depreciation & Amortization	5,884,942	3,833,004	2,051,938
E-OTX	Taxes Other than FIT	5,045,549	4,076,573	968,976
	Net Operating Income Before FIT	14,780,632	9,340,337	5,440,295
E-INT	Less: Monthly Interest Expense	4,704,523	3,067,410	1,637,113
E-SCM	Add: Schedule M Additions	7,701,962	3,951,115	3,750,847
E-SCM	Less: Schedule M Deductions	7,734,847	4,471,387	3,263,460
	Taxable Net Operating Income	10,043,224	5,752,655	4,290,569
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,515,128	2,013,429	1,501,699
1	Production Tax Credit	(2,991)	(1,940)	(1,051)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	3,512,137	2,011,489	1,500,648
E-DTE	Deferred FIT	-125,559	102,962	-228,521
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	3,377,843	2,108,785	1,269,058

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 February 28, 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	114,617	114,617	0	72,598	72,598	0	42,019	42,019
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	-48,430	-48,430	0	-30,676	-30,676	0	-17,754	-17,754
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	-45,163	-45,163	0	-29,304	-29,304	0	-15,859	-15,859
99	997007 Idaho PCA	656,733	0	656,733	0	0	0	656,733	0	656,733
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	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	115,325	115,325	0	73,047	73,047	0	42,278	42,278
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	1,016,685	0	1,016,685	608,280	0	608,280	408,405	0	408,405
4	997018 DSM Tariff Rider		-88	-88	0	-57	-57	0	-31	-31
1	997019 CSS Temporary Service Fees	16,026	0	16,026	4,230	0	4,230	11,796	0	11,796
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	104,437	104,437	0	66,150	66,150	0	38,287	38,287
99	997033 BPA Residential Exchange	-968,671	0	-968,671	-648,019	0	-648,019	-320,652	0	-320,652
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	785,638	785,638	0	516,101	516,101	0	269,537	269,537
99	997064 Chicago Climate Exchange	-35,186	0	-35,186	0	0	0	-35,186	0	-35,186
99	997065 Amortization - Unbilled Revenue Add-Ins	-1,752,537	0	-1,752,537	-1,703,787	0	-1,703,787	-48,750	0	-48,750
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,533,111	4,039,047	6,572,158	1,585,813	2,620,269	4,206,082	947,298	1,418,778	2,366,076
	TOTAL SCHEDULE M ADDITIONS	1,838,753	5,863,209	7,701,962	145,309	3,805,806	3,951,115	1,693,444	2,057,403	3,750,847

ELECTRIC SCHEDULE M ITEMS For Month Ended February 28, 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	-2,730,084	0	-2,730,084	-2,730,084	0	-2,730,084	0	0	0
1	997044	Non-Monetary Power Costs	0	174	174	0	113	113	0	61	61
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	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-21,638	0	-21,638	0	0	0	-21,638	0	-21,638
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	8,865,742	8,865,742	0	5,672,124	5,672,124	0	3,193,618	3,193,618
99	997050	CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051	Wind Generation AFUDC - ID	18,087	0	18,087	0	0	0	18,087	0	18,087
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	-1,352	0	-1,352	-1,253	0	-1,253	-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	-778	0	-778	-796	0	-796	18	0	18
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	2,002	2,002	0	1,299	1,299	0	703	703
1	997069	Lancaster Deferral	1,225,526	0	1,225,526	1,225,526	0	1,225,526	0	0	0
TOTAL SCHEDULE M DEDUCTIONS			-1,604,402	9,339,249	7,734,847	-1,507,904	5,979,291	4,471,387	-96,498	3,359,958	3,263,460

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.692%	34.308%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.498%	32.502%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.145%	38.855%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.978%	36.022%
E-ALL	12	Net Electric Plant	100.000%	63.340%	36.660%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended February 28, 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	384,049	240,138	143,911
99	410100	Deferred Federal Income Tax Expense - Washington	-521,680	-521,680	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-295,804	0	-295,804
		Sub-Total	-433,435	-281,542	-151,893
14	411100	Deferred Federal Income Tax Expense - Allocated	-246,520	-154,144	-92,376
99	411100	Deferred Federal Income Tax Expense - Washington	538,648	538,648	0
99	411100	Deferred Federal Income Tax Expense - Idaho	15,748	0	15,748
		Sub-Total	307,876	384,504	-76,628
		Total Deferred Federal Income Tax Expense	-125,559	102,962	-228,521
E-ALL	14	Net Allocated Schedule M's	100.000%	62.528%	37.472%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended February 28, 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	1,642,509,117	1,047,195,357	595,313,760
	Interest Deduction for FIT Calculation	56,454,271	36,808,917	19,645,354
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 February 28, 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	-9,620	-9,620	0	-6,240	-6,240	0	-3,380	-3,380
1	408140	State Kwh Generation Tax	0	95,520	95,520	0	61,964	61,964	0	33,556	33,556
1	408150	R&P Property Tax--Production	0	858,610	858,610	0	556,980	556,980	0	301,630	301,630
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	90,753	90,753	0	58,871	58,871	0	31,882	31,882
TOTAL PRODUCTION & TRANSMISSION			0	1,300,724	1,300,724	0	843,780	843,780	0	456,944	456,944
DISTRIBUTION											
99	408110	State Excise Tax	1,595,221	0	1,595,221	1,595,221	0	1,595,221	0	0	0
99	408120	Municipal Occupation & License Tax	1,653,594	0	1,653,594	1,381,405	0	1,381,405	272,189	0	272,189
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
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	88,713	0	88,713	0	0	0	88,713	0	88,713
TOTAL DISTRIBUTION			3,744,825	0	3,744,825	3,232,793	0	3,232,793	512,032	0	512,032
TOTAL TAXES OTHER THAN FIT			3,744,825	1,300,724	5,045,549	3,232,793	843,780	4,076,573	512,032	456,944	968,976

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	Report ID:
For Month Ended February 28, 2010	E-PLT-1A
Average of Monthly Averages Basis	

			***** 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	44,056,788	44,488,439	431,651	28,579,638	29,011,289	0	15,477,150	15,477,150
1	182324/81	CDA Settlement	0	47,021,612	47,021,612	0	30,502,920	30,502,920	0	16,518,692	16,518,692
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	18,275,860	18,275,860	0	11,858,475	11,858,475	0	6,417,385	6,417,385
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,502,043	7,502,043	0	4,867,776	4,867,776	0	2,634,267	2,634,267
TOTAL INTANGIBLE PLANT			584,830	119,235,001	119,819,831	584,830	77,351,895	77,936,725	0	41,883,106	41,883,106
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	166,957,050	166,957,050	0	108,305,038	108,305,038	0	58,652,012	58,652,012
1	314000	Turbogenerator Units	0	48,486,342	48,486,342	0	31,453,090	31,453,090	0	17,033,252	17,033,252
1	315000	Accessory Electric Equipment	0	26,930,080	26,930,080	0	17,469,543	17,469,543	0	9,460,537	9,460,537
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	385,158,852	385,158,852	0	249,852,547	249,852,547	0	135,306,305	135,306,305
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,519,575	56,519,575	0	36,664,248	36,664,248	0	19,855,327	19,855,327
1	331XXX	Structures & Improvements	0	40,598,506	40,598,506	0	26,336,251	26,336,251	0	14,262,255	14,262,255
1	332XXX	Reservoirs, Dams, & Waterways	0	117,821,169	117,821,169	0	76,430,592	76,430,592	0	41,390,577	41,390,577
1	333000	Waterwheels, Turbines, & Generators	0	141,177,941	141,177,941	0	91,582,130	91,582,130	0	49,595,811	49,595,811
1	334000	Accessory Electric Equipment	0	34,098,660	34,098,660	0	22,119,801	22,119,801	0	11,978,859	11,978,859
1	335XXX	Miscellaneous Power Plant Equipment	0	7,321,228	7,321,228	0	4,749,281	4,749,281	0	2,571,947	2,571,947
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	399,536,642	399,536,642	0	259,179,420	259,179,420	0	140,357,222	140,357,222
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	15,743,227	15,743,227	0	10,212,631	10,212,631	0	5,530,596	5,530,596
1	342000	Fuel Holders, Producers, & Accessories	0	21,163,398	21,163,398	0	13,728,696	13,728,696	0	7,434,702	7,434,702
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	198,982,097	198,982,097	0	129,079,686	129,079,686	0	69,902,411	69,902,411
1	345000	Accessory Electric Equipment	0	16,009,806	16,009,806	0	10,385,561	10,385,561	0	5,624,245	5,624,245
1	346000	Miscellaneous Power Plant Equipment	0	1,499,705	1,499,705	0	972,859	972,859	0	526,846	526,846
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	276,152,568	276,152,568	0	179,140,170	179,140,170	0	97,012,398	97,012,398
TOTAL PRODUCTION PLANT			0	1,060,848,062	1,060,848,062	0	688,172,137	688,172,137	0	372,675,925	372,675,925

ELECTRIC UTILITY PLANT For Month Ended February 28, 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,128,259	16,128,259	0	10,462,402	10,462,402	0	5,665,857	5,665,857
1	352XXX	Structures & Improvements	0	16,040,833	16,040,833	0	10,405,688	10,405,688	0	5,635,145	5,635,145
1	353000	Station Equipment	0	178,267,097	178,267,097	0	115,641,866	115,641,866	0	62,625,231	62,625,231
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	131,705,433	131,705,433	0	85,437,314	85,437,314	0	46,268,119	46,268,119
1	356000	Overhead Conductors & Devices	0	106,275,451	106,275,451	0	68,940,885	68,940,885	0	37,334,566	37,334,566
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	472,337,907	472,337,907	0	306,405,600	306,405,600	0	165,932,307	165,932,307
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,875	0	4,277,875	3,313,846	0	3,313,846	964,029	0	964,029
99	360400	Land Easements	58,252	0	58,252	58,252	0	58,252	0	0	0
99	361000	Structures & Improvements	14,065,705	0	14,065,705	9,584,250	0	9,584,250	4,481,455	0	4,481,455
99	362000	Station Equipment	93,316,147	0	93,316,147	59,947,900	0	59,947,900	33,368,247	0	33,368,247
99	364000	Poles, Towers, & Fixtures	215,910,593	0	215,910,593	131,013,946	0	131,013,946	84,896,647	0	84,896,647
99	365000	Overhead Conductors & Devices	140,247,942	0	140,247,942	83,268,614	0	83,268,614	56,979,328	0	56,979,328
99	366000	Underground Conduit	75,090,012	0	75,090,012	46,279,346	0	46,279,346	28,810,666	0	28,810,666
99	367000	Underground Conductors & Devices	123,683,355	0	123,683,355	78,976,717	0	78,976,717	44,706,638	0	44,706,638
99	368000	Line Transformers	170,779,842	0	170,779,842	111,105,791	0	111,105,791	59,674,051	0	59,674,051
99	369XXX	Services	115,562,951	0	115,562,951	71,537,737	0	71,537,737	44,025,214	0	44,025,214
99	370000	Meters	45,072,744	0	45,072,744	16,379,467	0	16,379,467	28,693,277	0	28,693,277
99	373XXX	Street Light & Signal Systems	29,500,276	0	29,500,276	16,531,718	0	16,531,718	12,968,558	0	12,968,558
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,027,565,694	0	1,027,565,694	627,997,584	0	627,997,584	399,568,110	0	399,568,110
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	6,668,777	34,264,264	40,933,041	1,817,135	22,232,710	24,049,845	4,851,642	12,031,554	16,883,196
4	391XXX	Office Furniture & Equipment	0	25,646,073	25,646,073	0	16,640,711	16,640,711	0	9,005,362	9,005,362
4	392XXX	Transportation Equipment	8,505,235	5,755,096	14,260,331	5,911,853	3,734,252	9,646,105	2,593,382	2,020,844	4,614,226
4	393000	Stores Equipment	310,983	1,086,712	1,397,695	128,038	705,124	833,162	182,945	381,588	564,533
4	394000	Tools, Shop & Garage Equipment	1,762,112	4,367,595	6,129,707	1,321,730	2,833,958	4,155,688	440,382	1,533,637	1,974,019
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	20,613,693	7,486,914	28,100,607	13,221,664	4,857,959	18,079,623	7,392,029	2,628,955	10,020,984
4	397XXX	Communications Equipment	11,408,457	43,181,782	54,590,239	5,952,538	28,018,931	33,971,469	5,455,919	15,162,851	20,618,770
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			50,473,673	126,925,706	177,399,379	28,956,526	82,357,013	111,313,539	21,517,147	44,568,693	66,085,840
TOTAL PLANT IN SERVICE			1,078,624,197	1,779,346,676	2,857,970,873	657,538,940	1,154,286,645	1,811,825,585	421,085,257	625,060,031	1,046,145,288
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,078,624,197	1,779,346,676	2,857,970,873	657,538,940	1,154,286,645	1,811,825,585	421,085,257	625,060,031	1,046,145,288

ELECTRIC UTILITY PLANT For Month Ended February 28, 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	253,881,936	253,881,936	0	164,693,212	164,693,212	0	89,188,724	89,188,724
1	108000	Hydro Production Plant	0	98,990,943	98,990,943	0	64,215,425	64,215,425	0	34,775,518	34,775,518
1	108X03	Other Production Plant	0	56,151,219	56,151,219	0	36,425,296	36,425,296	0	19,725,923	19,725,923
1	108X04	Transmission Plant	0	159,673,950	159,673,950	0	103,580,491	103,580,491	0	56,093,459	56,093,459
E-ADP	108X05	Distribution Plant	310,087,253	0	310,087,253	189,298,965	0	189,298,965	120,788,288	0	120,788,288
E-ADP	108X06	General Plant - Non-Transportation	15,871,088	45,509,149	61,380,237	8,744,842	29,529,066	38,273,908	7,126,246	15,980,083	23,106,329
E-ADP	108X07	General Plant - Transportation	3,875,434	2,622,283	6,497,717	2,693,759	1,701,495	4,395,254	1,181,675	920,788	2,102,463
TOTAL ACCUMULATED DEPRECIATION			329,833,775	616,829,480	946,663,255	200,737,566	400,144,985	600,882,551	129,096,209	216,684,495	345,780,704
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	22,785	4,419,742	4,442,527	22,785	2,867,087	2,889,872	0	1,552,655	1,552,655
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	84,907	84,907	0	55,093	55,093	0	29,814	29,814
E-CAM	111X08	Intangible Plant-Computer Software	0	13,002,199	13,002,199	0	8,436,607	8,436,607	0	4,565,592	4,565,592
TOTAL ACCUMULATED AMORTIZATION			133,463	17,507,280	17,640,743	133,463	11,359,067	11,492,530	0	6,148,213	6,148,213
NET ELECTRIC UTILITY PLANT			748,656,959	1,145,009,916	1,893,666,875	456,667,911	742,782,593	1,199,450,504	291,989,048	402,227,323	694,216,371

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 February 28, 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	748,656,959	1,145,009,916	1,893,666,875	456,667,911	742,782,593	1,199,450,504	291,989,048	402,227,323	694,216,371
	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	128,697	128,697	0	83,506	83,506	0	45,191	45,191
12	Deferred F.I.T. - Plant In Service (282900)	0	-248,013,337	-248,013,337	0	-157,091,648	-157,091,648	0	-90,921,689	-90,921,689
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-11,708,147	-11,708,147	0	-7,596,948	-7,596,948	0	-4,111,199	-4,111,199
99	ADFIT - Boulder Park Idaho Write Off (190040)	623,566	0	623,566	0	0	0	623,566	0	623,566
99	Spokane River Relicensing (283322)	-279,981	0	-279,981	-259,437	0	-259,437	-20,544	0	-20,544
99	Spokane River PM&Es (283323)	-172,379	0	-172,379	-164,752	0	-164,752	-7,627	0	-7,627
1	ADFIT - Lake CDA CDR Fund (283324)	0	-4,176,667	-4,176,667	0	-2,709,404	-2,709,404	0	-1,467,263	-1,467,263
99	ADFIT - Lake CDA CDR Fund (283324)	-39,358	0	-39,358	-39,358	0	-39,358	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,464,465	0	-2,464,465	-1,628,130	0	-1,628,130	-836,335	0	-836,335
1	CDA Lake Settlement (283382)	0	-12,975,064	-12,975,064	0	-8,416,924	-8,416,924	0	-4,558,140	-4,558,140
99	CDA Lake Settlement (283382)	-652,176	0	-652,176	-542,197	0	-542,197	-109,979	0	-109,979
12	Electric portion of Bond Redemptions (283850)	0	-2,628,363	-2,628,363	0	-1,664,805	-1,664,805	0	-963,558	-963,558
1	Colstrip PCB (283200)	0	-566,193	-566,193	0	-367,289	-367,289	0	-198,904	-198,904
	TOTAL ACCUM DEFERRED INCOME TAX	-2,984,793	-279,939,074	-282,923,867	-2,633,874	-177,763,512	-180,397,386	-350,919	-102,175,562	-102,526,481
	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)	5,639,217	0	5,639,217	4,047,615	0	4,047,615	1,591,602	0	1,591,602
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)	818,382	0	818,382	0	0	0	818,382	0	818,382
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	189,778	0	189,778	0	0	0	189,778	0	189,778
99	Invest in Exchange Power (124900, 124930)	23,376,984	0	23,376,984	23,376,984	0	23,376,984	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)	-2,290,459	0	-2,290,459	-734,052	0	-734,052	-1,556,407	0	-1,556,407
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)	800,012	0	800,012	741,301	0	741,301	58,711	0	58,711
99	Spokane River PM&Es (182323)	509,918	0	509,918	470,720	0	470,720	39,198	0	39,198
99	CDA CDR Fund (182324)	112,451	0	112,451	112,451	0	112,451	0	0	0
99	CDA Lake Settlement (182382)	1,549,134	0	1,549,134	1,549,134	0	1,549,134	0	0	0
99	CDA Lake Settlement (186382)	314,225	0	314,225	0	0	0	314,225	0	314,225
99	Montana Riverbed Settlement (186360)	7,041,329	0	7,041,329	4,651,797	0	4,651,797	2,389,532	0	2,389,532
99	Nez Perce Settlement - Idaho (186800)	452,227	0	452,227	0	0	0	452,227	0	452,227
4	Gain on Sale of General Office Bldg (253850)	0	-367,673	-367,673	0	-238,568	-238,568	0	-129,105	-129,105
	TOTAL OTHER ADJUSTMENTS	32,133,782	-367,673	31,766,109	28,380,807	-238,568	28,142,239	3,752,975	-129,105	3,623,870
	OTHER ADJUSTMENTS:	777,805,948	864,703,169	1,642,509,117	482,414,844	564,780,513	1,047,195,357	295,391,104	299,922,656	595,313,760
	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%			63.340%			36.660%	
E-ALL	13 Net Electric General Plant		100.000%			62.677%			37.323%	
E-ALL	99 Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended February 28, 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	406,263	293,293	78,965	34,004
8		Utility 8	3,639	0	2,543	1,096
9		Utility 9	809	639	170	0
	TOTAL		410,711	293,932	81,678	35,100
7	404X32 PC Software	Utility 7	57,196	41,292	11,117	4,787
8		Utility 8	7,148	0	4,995	2,153
9		Utility 9	0	0	0	0
	TOTAL		64,344	41,292	16,112	6,940
7	404X50 Leasehold Improvements	Utility 7	859	620	167	72
	TOTAL		859	620	167	72
	TOTAL		475,914	335,844	97,957	42,112

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 February 28, 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	554,749	400,490	107,827	46,432
8	Utility 8	11,497	0	8,034	3,463
9	Utility 9	59,730	47,154	12,576	0
9	Utility 9 - Washington	8,894	7,021	1,873	0
9	Utility 9 - Idaho	34,755	27,437	7,318	0
	Total	669,625	482,102	137,628	49,895
7	403X70 Utility 7	175	126	34	15
9	Utility 9	1,197	945	252	0
	Total	1,372	1,071	286	15

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 February 28, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-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 - 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	475,894	0	0	0	0	0	0	0	0	475,894	0	475,894
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	6,331,662	371,603	447,074	3,178,062	3,996,739	576,272	92,058	848,992	1,517,322	475,894	341,707	817,601
	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	3,354,720	0	0	0	0	0	0	0	0	3,354,720	0	3,354,720
7		Utility 7	40,102,034	0	0	28,950,861	28,950,861	0	0	7,794,632	7,794,632	0	3,356,540	3,356,540
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	4,433,492	0	3,500,020	0	3,500,020	0	933,472	0	933,472	0	0	0
9		Utility 9 - Allocated	4,741,301	0	0	3,743,020	3,743,020	0	0	998,281	998,281	0	0	0
		TOTAL ACCOUNT	58,659,056	1,817,135	4,851,642	34,264,264	40,933,041	1,288,369	933,472	8,792,913	11,014,754	3,354,720	3,356,540	6,711,260
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,167,340	0	0	1,167,340	1,167,340	0	0	0	0	0	0	0
7		Utility 7	33,907,350	0	0	24,478,733	24,478,733	0	0	6,590,572	6,590,572	0	2,838,045	2,838,045
8		Utility 8	386,250	0	0	0	0	0	0	269,919	269,919	0	116,331	116,331
		TOTAL ACCOUNT	35,460,940	0	0	25,646,073	25,646,073	0	0	6,860,491	6,860,491	0	2,954,376	2,954,376
	392XXX	Transportation Equipment												
99		Utility 0	12,042,278	5,077,951	2,143,712	4,820,615	12,042,278	0	0	0	0	0	0	0
99		Utility 1	4,574,553	0	0	0	0	2,871,409	955,275	747,869	4,574,553	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	338,539	0	0	244,401	244,401	0	0	65,802	65,802	0	28,336	28,336
9		Utility 9 - Wa	1,056,308	833,902	0	0	833,902	222,406	0	0	222,406	0	0	0
9		Utility 9 - Idaho	569,599	0	449,670	0	449,670	0	119,929	0	119,929	0	0	0
9		Utility 9 - Allocated	874,127	0	0	690,080	690,080	0	0	184,047	184,047	0	0	0
		TOTAL ACCOUNT	21,416,786	5,911,853	2,593,382	5,755,096	14,260,331	3,093,815	1,075,204	997,718	5,166,737	1,961,382	28,336	1,989,718

COMMON GENERAL PLANT
For Month Ended February 28, 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
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	923,095	0	0	728,737	728,737	0	0	194,358	194,358	0	0	0
		TOTAL ACCOUNT	1,809,695	128,038	182,945	1,086,712	1,397,695	115,555	44,860	194,358	354,773	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	3,310,368	0	0	2,389,854	2,389,854	0	0	643,436	643,436	0	277,078	277,078
8		Utility 8	1,020,906	0	0	0	0	0	0	713,430	713,430	0	307,476	307,476
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	10,979,958	1,321,730	440,382	4,367,595	6,129,707	998,419	456,706	1,847,291	3,302,416	963,281	584,554	1,547,835
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	26,246,544	12,657,121	6,982,941	6,606,482	26,246,544	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	32,405,873	13,221,664	7,392,029	7,486,914	28,100,607	2,738,949	872,138	603,972	4,215,059	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-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 - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	39,198,562	5,589,873	2,202,727	31,405,962	39,198,562	0	0	0	0	0	0	0
99		Utility 1	676,945	0	0	0	0	397,425	279,520	0	676,945	0	0	0
99		Utility 2	525,661	0	0	0	0	0	0	0	0	525,661	0	525,661
7		Utility 7	8,296,153	0	0	5,989,242	5,989,242	0	0	1,612,523	1,612,523	0	694,388	694,388
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	459,390	362,665	0	0	362,665	96,725	0	0	96,725	0	0	0
9		Utility 9 - Idaho	4,120,833	0	3,253,192	0	3,253,192	0	867,641	0	867,641	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	61,533,508	5,952,538	5,455,919	43,181,782	54,590,239	494,150	1,147,161	3,802,993	5,444,304	525,661	973,304	1,498,965
	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	231,847,395	28,956,526	21,517,147	126,925,706	177,399,379	9,413,929	4,657,413	24,362,604	38,433,946	7,655,707	8,358,362	16,014,069

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 February 28, 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	40,190,615	40,190,615	0	0
99	108X06	Utility 1	4,035,554	0	4,035,554	0
99	108X06	Utility 2	1,956,205	0	0	1,956,205
7	108X06	Utility 7	12,721,788	9,184,240	2,472,734	1,064,814
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	876,775	0	612,708	264,067
9	108X06	Utility 9	15,207,274	12,005,382	3,201,892	0
Total			74,988,211	61,380,237	10,322,888	3,285,086

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,900,807	5,900,807	0	0
99	108X07	Utility 1	787,686	0	787,686	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	910,532	0	0	910,532
7	108X07	Utility 7	31,242	22,555	6,073	2,615
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	727,538	574,355	153,183	0
9	108X07	Utility 9	0	0	0	0
Total			8,357,805	6,497,717	946,942	913,147

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 February 28, 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	1,027,565,694	0	1,027,565,694	627,997,584	0	627,997,584	399,568,110	0	399,568,110
E-PLT	360200	Less Land and Land Rights	4,277,875	0	4,277,875	3,313,846	0	3,313,846	964,029	0	964,029
		Depreciable Distribution Plant	1,023,287,819	0	1,023,287,819	624,683,738	0	624,683,738	398,604,081	0	398,604,081
		Percentage		0.000%	100.000%		61.047%		38.953%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	310,087,253	189,298,965			120,788,288		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	310,087,253	0	310,087,253	189,298,965	0	189,298,965	120,788,288	0	120,788,288
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	50,473,673	126,925,706	177,399,379	28,956,526	82,357,013	111,313,539	21,517,147	44,568,693	66,085,840
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	8,505,235	5,755,096	14,260,331	5,911,853	3,734,252	9,646,105	2,593,382	2,020,844	4,614,226
		Depreciable Non Transport General Plant	41,149,761	117,992,548	159,142,309	22,673,070	76,560,644	99,233,714	18,476,691	41,431,904	59,908,595
		Percentage		74.143%	100.000%		14.247%		11.610%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		45,509,149	61,380,237	8,744,842			7,126,246		
	403X60	Common Depreciation Expense (C-DEP)		331,897	447,644	63,776			51,971		
	403X60	Washington Depreciation Expense (C-DEP)			7,021	7,021			0		
	403X60	Idaho Depreciation Expense (C-DEP)			27,437	0			27,437		
	403X60	Depreciation Expense		177,311	231,710	38,382			16,017		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	15,871,088	45,509,149	61,380,237	8,744,842	29,529,066	38,273,908	7,126,246	15,980,083	23,106,329
4	403X60	Depreciation Expense (C-DEP)	115,747	331,897	447,644	63,776	215,355	279,131	51,971	116,542	168,513
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,458	0	34,458	7,021	0	7,021	27,437	0	27,437
4	403X60	Depreciation Expense	54,399	177,311	231,710	38,382	115,050	153,432	16,017	62,261	78,278
		Total Depreciation Expense	204,604	509,208	713,812	109,179	330,405	439,584	95,425	178,803	274,228
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	8,505,235	5,755,096	14,260,331	5,911,853	3,734,252	9,646,105	2,593,382	2,020,844	4,614,226
		Percentage		40.357%	100.000%		41.457%		18.186%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,622,283	6,497,717	2,693,759			1,181,675		
	403X70	Depreciation Expense (C-DEP)		432	1,071	444			195		
	403X70	Depreciation Expense		3,406	8,753	3,211			2,136		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,875,434	2,622,283	6,497,717	2,693,759	1,701,495	4,395,254	1,181,675	920,788	2,102,463
4	403X70	Depreciation Expense (C-DEP)	639	432	1,071	444	280	724	195	152	347
4	403X70	Depreciation Expense	5,347	3,406	8,753	3,211	2,210	5,421	2,136	1,196	3,332
		Total Depreciation Expense	5,986	3,838	9,824	3,655	2,490	6,145	2,331	1,348	3,679

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		Report ID:	***** ELECTRIC ***** ***** GAS NORTH ***** OREGON GAS*****											
For Month Ended February 28, 2010		C-IPL-1A												
Average of Monthly Averages Basis														
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	24,237,862	0	0	17,498,040	17,498,040	0	0	4,711,113	4,711,113	0	2,028,709	2,028,709
8		Utility 8	218,340	0	0	0	0	0	0	152,580	152,580	0	65,760	65,760
		TOTAL ACCOUNT	25,280,462	0	0	18,275,860	18,275,860	0	0	4,863,693	4,863,693	46,440	2,094,469	2,140,909
	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	20,212	0	0	0	0	0	0	20,212	20,212	0	0	0
7		Utility 7	9,266,403	0	0	6,689,694	6,689,694	0	0	1,801,111	1,801,111	0	775,598	775,598
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,696,644	0	0	7,502,043	7,502,043	0	0	2,238,994	2,238,994	0	955,607	955,607
		TOTAL	36,589,063	0	0	25,931,102	25,931,102	249,449	168,450	7,143,546	7,561,445	46,440	3,050,076	3,096,516

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 February 28, 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	889,625	889,625	0	0
99		Utility 1	6,367	0	6,367	0
99		Utility 2 - Oregon	24,791	0	0	24,791
7		Utility 7	16,755,941	12,096,616	3,256,852	1,402,472
8		Utility 8	541,435	0	378,366	163,069
9		Utility 9	20,214	15,958	4,256	0
Total			<u>18,238,373</u>	<u>13,002,199</u>	<u>3,645,841</u>	<u>1,590,332</u>
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	103,539	74,748	20,125	8,666
9		Utility 9	12,869	10,159	2,710	0
Total			<u>116,408</u>	<u>84,907</u>	<u>22,835</u>	<u>8,666</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%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Month Ended February 28, 2010 Average of Monthly Averages Basis			Report ID: E-CAM-1A			***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
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	18,275,860	18,275,860	0	11,858,475	11,858,475	0	6,417,385	6,417,385			
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,502,043	7,502,043	0	4,867,776	4,867,776	0	2,634,267	2,634,267			
		Total Intangible Plant - Software	0	25,931,102	25,931,102	0	16,825,656	16,825,656	0	9,105,446	9,105,446			
		Percentage		100.000%	100.000%	0.000%			0.000%					
ALLOCATION BASED ON DEPRECIABLE PLANT:														
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		13,002,199	13,002,199	0			0					
	404	Amortization Expense (404X30, X31, X32)		358,916	358,916	0			0					
JURISDICTIONAL ALLOCATION:														
4	111	Accumulated Amortization (111X30, X31, X32)	0	13,002,199	13,002,199	0	8,436,607	8,436,607	0	4,565,592	4,565,592			
4	404	Amortization Expense (404X30, X31, X32)	0	358,916	358,916	0	232,886	232,886	0	126,030	126,030			
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 February 28, 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	-14,366,153	-10,371,357	-2,792,349	-1,202,447
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,693,318	-1,336,790	-356,528	0
Total			<u>-16,059,471</u>	<u>-11,708,147</u>	<u>-3,148,877</u>	<u>-1,202,447</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%