

ELECTRIC RATE OF RETURN For Month Ended March 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	9,860,103	5,801,084	4,059,019
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	9,860,103	5,785,033	4,075,070
E-APL		Electric Net Rate Base	1,646,836,959	1,049,940,285	596,896,674
		RATE OF RETURN	0.599%	0.551%	0.683%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 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 Percent	3/31/2010	356,159 100.000%	233,851 65.659%	122,308 34.341%
3	E-OPS	Direct Distribution Operating Expense Percent		1,623,058 100.000%	1,107,751 68.251%	515,307 31.749%
	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 March 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			
		<b>Total</b>		<b>106,543,925</b>	<b>83,579,350</b>	<b>17,146,261</b>	<b>5,818,314</b>
		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
		<b>Total</b>		<b>63,853,753</b>	<b>49,421,070</b>	<b>9,701,937</b>	<b>4,730,746</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>288.775%</b>	<b>77.746%</b>	<b>33.479%</b>
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
		<b>Total</b>		<b>22,964,575</b>	<b>0</b>	<b>17,146,261</b>	<b>5,818,314</b>
		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
		<b>Total</b>		<b>14,432,683</b>	<b>0</b>	<b>9,701,937</b>	<b>4,730,746</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>279.528%</b>	<b>120.472%</b>
8		Average (GD AA)		100.000%	0.000%	69.882%	30.118%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 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 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		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		719,452,527	439,950,630	279,501,897	
		Percent		100.000%	61.151%	38.849%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		6,528,665	4,177,591	2,351,074	
		Percent		100.000%	63.988%	36.012%	
12	E-PLT	Net Electric Plant		1,898,953,480	1,202,876,937	696,076,543	
		Percent		100.000%	63.344%	36.656%	
13	E-PLT	Net Electric General Plant		113,009,396	70,933,186	42,076,210	
		Percent		100.000%	62.768%	37.232%	
14	E-SCM	Net Allocated Schedule M		-2,861,433	-1,779,306	-1,082,127	
		Percent		100.000%	62.182%	37.818%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 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%	0.000%

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

Input	Balance Date	Washington	Idaho	Montana	Oregon
Input	12/31/2009				
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

Adjustments to NOI (Report E-ROR):	Frequency	System	Washington	Idaho
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 March 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	27,177,491	0	27,177,491	18,079,610	0	18,079,610	9,097,881	0	9,097,881
99	442200	Commercial - Firm & Int.	21,357,217	0	21,357,217	14,746,601	0	14,746,601	6,610,616	0	6,610,616
1	442300	Industrial	8,124,853	0	8,124,853	3,707,279	0	3,707,279	4,417,574	0	4,417,574
99	444000	Public Street & Highway Lighting	547,708	0	547,708	366,251	0	366,251	181,457	0	181,457
99	499XXX	Unbilled Revenue	-1,572,958	0	-1,572,958	-1,205,421	0	-1,205,421	-367,537	0	-367,537
99	448000	Interdepartmental Revenue	90,151	0	90,151	69,629	0	69,629	20,522	0	20,522
TOTAL SALES TO ULTIMATE CUSTOMERS			55,724,462	0	55,724,462	35,763,949	0	35,763,949	19,960,513	0	19,960,513
1	447XXX	Sales for Resale	0	24,141,468	24,141,468	0	15,660,570	15,660,570	0	8,480,898	8,480,898
TOTAL SALES OF ELECTRICITY			55,724,462	24,141,468	79,865,930	35,763,949	15,660,570	51,424,519	19,960,513	8,480,898	28,441,411
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	54,112	0	54,112	31,343	0	31,343	22,769	0	22,769
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	217,140	3,843	220,983	148,338	2,493	150,831	68,802	1,350	70,152
1	456XXX	Other Electric Revenues	11,095	9,151,506	9,162,601	7,034	5,936,582	5,943,616	4,061	3,214,924	3,218,985
TOTAL OTHER OPERATING REVENUE			282,347	9,185,477	9,467,824	186,715	5,958,619	6,145,334	95,632	3,226,858	3,322,490
TOTAL ELECTRIC REVENUE			56,006,809	33,326,945	89,333,754	35,950,664	21,619,189	57,569,853	20,056,145	11,707,756	31,763,901
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	56,904	56,904	0	36,914	36,914	0	19,990	19,990
1	501000	Fuel	0	1,859,149	1,859,149	0	1,206,030	1,206,030	0	653,119	653,119
1	502000	Steam Expense	0	364,362	364,362	0	236,362	236,362	0	128,000	128,000
1	505000	Electric Expense	0	69,791	69,791	0	45,273	45,273	0	24,518	24,518
1	506000	Miscellaneous Steam Power Generation Expense	30,754	189,372	220,126	0	122,846	122,846	30,754	66,526	97,280
1	507000	Rent	0	929	929	0	603	603	0	326	326
MAINTENANCE											
1	510000	Supervision & Engineering	0	54,766	54,766	0	35,527	35,527	0	19,239	19,239
1	511000	Structures	0	28,210	28,210	0	18,300	18,300	0	9,910	9,910
1	512000	Boiler Plant	0	329,580	329,580	0	213,799	213,799	0	115,781	115,781
1	513000	Electric Plant	0	23,952	23,952	0	15,538	15,538	0	8,414	8,414
1	514000	Miscellaneous Steam Plant	0	195,728	195,728	0	126,969	126,969	0	68,759	68,759
TOTAL STEAM POWER GENERATION EXP			30,754	3,172,743	3,203,497	0	2,058,161	2,058,161	30,754	1,114,582	1,145,336

ELECTRIC OPERATING STATEMENT For Month Ended March 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	219,384	219,384	0	142,314	142,314	0	77,070	77,070
1	536000	Water for Power	0	66,980	66,980	0	43,450	43,450	0	23,530	23,530
1	537000	Hydraulic Expense	403,578	77,757	481,335	287,464	50,441	337,905	116,114	27,316	143,430
1	538000	Electric Expense	0	512,142	512,142	0	332,227	332,227	0	179,915	179,915
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	51,317	51,317	0	33,289	33,289	0	18,028	18,028
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	27,593	27,593	0	17,900	17,900	0	9,693	9,693
1	542000	Structures	0	43,590	43,590	0	28,277	28,277	0	15,313	15,313
1	543000	Reservoirs, Dams, & Waterways	0	106,742	106,742	0	69,244	69,244	0	37,498	37,498
1	544000	Electric Plant	0	186,907	186,907	0	121,247	121,247	0	65,660	65,660
1	545000	Miscellaneous Hydraulic Plant	0	-70,489	-70,489	0	-45,726	-45,726	0	-24,763	-24,763
TOTAL HYDRO POWER GENERATION EXP			846,984	1,315,373	2,162,357	575,412	853,284	1,428,696	271,572	462,089	733,661
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	83,122	83,122	0	53,921	53,921	0	29,201	29,201
1	547000	Fuel	0	14,036,749	14,036,749	0	9,105,639	9,105,639	0	4,931,110	4,931,110
1	548000	Generation Expense	0	198,492	198,492	0	128,762	128,762	0	69,730	69,730
1	549000	Miscellaneous Other Power Generation Expense	0	37,351	37,351	0	24,230	24,230	0	13,121	13,121
1	550000	Rent	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
MAINTENANCE											
1	551000	Supervision & Engineering	0	181,601	181,601	0	117,805	117,805	0	63,796	63,796
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	105,604	105,604	0	68,505	68,505	0	37,099	37,099
1	554000	Miscellaneous Other Power Generation Plant	0	7,097	7,097	0	4,604	4,604	0	2,493	2,493
TOTAL OTHER POWER GENERATION EXP			0	14,647,197	14,647,197	0	9,501,637	9,501,637	0	5,145,560	5,145,560
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,204,807	23,727,393	24,932,200	0	15,391,961	15,391,961	1,204,807	8,335,432	9,540,239
1	556000	System Control & Load Dispatching	0	44,162	44,162	0	28,648	28,648	0	15,514	15,514
E-557	557XXX	Other Expense	-2,320,005	9,808,317	7,488,312	-1,185,732	6,362,656	5,176,924	-1,134,273	3,445,661	2,311,388
TOTAL OTHER POWER SUPPLY EXPENSE			-1,115,198	33,579,872	32,464,674	-1,185,732	21,783,265	20,597,533	70,534	11,796,607	11,867,141
TOTAL POWER PRODUCTION O&M EXP			-237,460	52,715,185	52,477,725	-610,320	34,196,347	33,586,027	372,860	18,518,838	18,891,698

ELECTRIC OPERATING STATEMENT For Month Ended March 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	189,722	208,806	13,184	123,073	136,257	5,900	66,649	72,549
1	561000	Load Dispatching	0	210,913	210,913	0	136,819	136,819	0	74,094	74,094
1	562000	Station Expense	0	37,965	37,965	0	24,628	24,628	0	13,337	13,337
1	563000	Overhead Line Expense	0	14,458	14,458	0	9,379	9,379	0	5,079	5,079
1	565000	Transmission of Electricity by Others	0	1,542,335	1,542,335	0	1,000,513	1,000,513	0	541,822	541,822
1	566000	Miscellaneous Transmission Expense	0	127,727	127,727	0	82,857	82,857	0	44,870	44,870
1	567000	Rent	0	8,071	8,071	0	5,236	5,236	0	2,835	2,835
MAINTENANCE											
1	568000	Supervision & Engineering	0	42,923	42,923	0	27,844	27,844	0	15,079	15,079
1	569000	Structures	0	15,955	15,955	0	10,350	10,350	0	5,605	5,605
1	570000	Station Equipment	0	87,819	87,819	0	56,968	56,968	0	30,851	30,851
1	571000	Overhead Lines	1,350	116,421	117,771	1,350	75,522	76,872	0	40,899	40,899
1	572000	Underground Lines	0	4,365	4,365	0	2,832	2,832	0	1,533	1,533
1	573000	Service Miscellaneous	0	-359	-359	0	-233	-233	0	-126	-126
TOTAL TRANSMISSION OPERATING EXP			20,434	2,398,315	2,418,749	14,534	1,555,788	1,570,322	5,900	842,527	848,427
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,286,312	2,286,312	0	1,483,131	1,483,131	0	803,181	803,181
1	403X40	Depreciation Expense--Transmission Plant	0	803,176	803,176	0	521,020	521,020	0	282,156	282,156
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	76,111	77,550	1,439	49,373	50,812	0	26,738	26,738
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
1	407325	Lake CDA IPA Interest Expense	0	18,953	18,953	0	12,295	12,295	0	6,658	6,658
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	-920,791	0	-920,791	-618,109	0	-618,109	-302,682	0	-302,682
E-OTX		Taxes Other Than FIT--Prod & Trans	0	974,488	974,488	0	632,151	632,151	0	342,337	342,337
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-727,316	4,254,001	3,526,685	-403,695	2,759,572	2,355,877	-323,621	1,494,429	1,170,808
TOTAL PRODUCTION & TRANS EXPENSE			-944,342	59,367,501	58,423,159	-999,481	38,511,707	37,512,226	55,139	20,855,794	20,910,933



ELECTRIC OPERATING STATEMENT For Month Ended March 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	29,095	154,507	183,602	17,223	105,453	122,676	11,872	49,054	60,926
3	582000	Station Expense	55,077	13,672	68,749	35,464	9,331	44,795	19,613	4,341	23,954
3	583000	Overhead Line Expense	103,779	48,239	152,018	64,309	32,924	97,233	39,470	15,315	54,785
3	584000	Underground Line Expense	47,060	0	47,060	11,613	0	11,613	35,447	0	35,447
3	585000	Street Light & Signal System Operation Expense	18,472	0	18,472	2,492	0	2,492	15,980	0	15,980
3	586000	Meter Expense	149,723	0	149,723	140,473	0	140,473	9,250	0	9,250
3	587000	Customer Installations Expense	66,734	894	67,628	23,323	610	23,933	43,411	284	43,695
3	588000	Miscellaneous Distribution Expense	180,603	236,551	417,154	103,406	161,448	264,854	77,197	75,103	152,300
3	589000	Rent	4,105	23,391	27,496	4,105	15,965	20,070	0	7,426	7,426
MAINTENANCE:											
3	590000	Supervision & Engineering	37,449	78,078	115,527	20,059	53,289	73,348	17,390	24,789	42,179
3	591000	Structures	29,815	0	29,815	26,206	0	26,206	3,609	0	3,609
3	592000	Station Equipment	59,895	10,945	70,840	57,381	7,470	64,851	2,514	3,475	5,989
3	593000	Overhead Lines	648,350	1,457	649,807	455,513	994	456,507	192,837	463	193,300
3	594000	Underground Lines	58,636	0	58,636	47,685	0	47,685	10,951	0	10,951
3	595000	Line Transformers	29,755	29,884	59,639	12,656	20,396	33,052	17,099	9,488	26,587
3	596000	Street Light & Signal System Maintenance Exp	61,961	0	61,961	50,565	0	50,565	11,396	0	11,396
3	597000	Meters	11,777	0	11,777	7,979	0	7,979	3,798	0	3,798
3	598000	Miscellaneous Distribution Expense	30,772	4,872	35,644	27,299	3,325	30,624	3,473	1,547	5,020
TOTAL DISTRIBUTION OPERATING EXP			1,623,058	602,490	2,225,548	1,107,751	411,205	1,518,956	515,307	191,285	706,592
99	403X50	Depreciation Expense--Distribution Plant	2,321,254	0	2,321,254	1,474,187	0	1,474,187	847,067	0	847,067
E-OTX		Taxes Other Than FIT--Distribution	3,150,546	0	3,150,546	2,691,594	0	2,691,594	458,952	0	458,952
TOTAL DISTRIBUTION EXPENSES			7,094,858	602,490	7,697,348	5,273,532	411,205	5,684,737	1,821,326	191,285	2,012,611
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	61,123	61,123	0	40,133	40,133	0	20,990	20,990
2	902000	Meter Reading Expenses	235,951	12,738	248,689	201,127	8,364	209,491	34,824	4,374	39,198
E-903	903XXX	Customer Records & Collection Expenses	160,432	591,926	752,358	107,813	387,942	495,755	52,619	203,984	256,603
2	904000	Uncollectible Accounts	0	287,040	287,040	0	188,468	188,468	0	98,572	98,572
2	905000	Misc Customer Accounts	0	8,883	8,883	0	5,832	5,832	0	3,051	3,051
TOTAL CUSTOMER ACCOUNTS EXPENSES			396,383	961,710	1,358,093	308,940	630,739	939,679	87,443	330,971	418,414
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,289,069	54,811	2,343,880	1,653,316	35,988	1,689,304	635,753	18,823	654,576
2	909000	Advertising	5,437	67,911	73,348	4,072	44,590	48,662	1,365	23,321	24,686
2	910000	Misc Customer Service & Info Exp	0	12,242	12,242	0	8,038	8,038	0	4,204	4,204
TOTAL CUSTOMER SERVICE & INFO EXP			2,294,506	134,964	2,429,470	1,657,388	88,616	1,746,004	637,118	46,348	683,466

ELECTRIC OPERATING STATEMENT For Month Ended March 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
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	806	806	0	529	529	0	277	277
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	8,766	2,931	11,697	8,112	1,924	10,036	654	1,007	1,661
<b>TOTAL SALES EXPENSES</b>			<b>8,766</b>	<b>3,737</b>	<b>12,503</b>	<b>8,112</b>	<b>2,453</b>	<b>10,565</b>	<b>654</b>	<b>1,284</b>	<b>1,938</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	17,368	1,731,424	1,748,792	7,901	1,123,452	1,131,353	9,467	607,972	617,439
4	921000	Office Supplies & Expenses	294	304,366	304,660	294	197,491	197,785	0	106,875	106,875
4	922000	Admin Exp Transferred--Credit	0	-4,498	-4,498	0	-2,919	-2,919	0	-1,579	-1,579
4	923000	Outside Services Employed	0	1,106,871	1,106,871	0	718,204	718,204	0	388,667	388,667
4	924000	Property Insurance Premium	0	107,969	107,969	0	70,057	70,057	0	37,912	37,912
4	925XXX	Injuries and Damages	0	489,858	489,858	0	317,849	317,849	0	172,009	172,009
4	926XXX	Employee Pensions and Benefits	28,280	63,309	91,589	20,881	41,079	61,960	7,399	22,230	29,629
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527
1	928000	Regulatory Commission Expenses	176,610	340,991	517,601	116,842	221,201	338,043	59,768	119,790	179,558
4	930000	Miscellaneous General Expenses	19,420	394,210	413,630	18,254	255,787	274,041	1,166	138,423	139,589
4	931000	Rents	6,169	133,172	139,341	4,687	86,410	91,097	1,482	46,762	48,244
4	935000	Maintenance of General Plant	48,785	553,784	602,569	12,035	359,328	371,363	36,750	194,456	231,206
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>297,453</b>	<b>5,221,456</b>	<b>5,518,909</b>	<b>180,894</b>	<b>3,387,939</b>	<b>3,568,833</b>	<b>116,559</b>	<b>1,833,517</b>	<b>1,950,076</b>
E-ADP		Depreciation Expense--General Plant	214,751	527,293	742,044	115,932	342,139	458,071	98,819	185,154	283,973
E-CAM		Amortization--Intangible Plant--Software	0	367,625	367,625	0	238,537	238,537	0	129,088	129,088
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>512,204</b>	<b>6,116,994</b>	<b>6,629,198</b>	<b>296,826</b>	<b>3,969,017</b>	<b>4,265,843</b>	<b>215,378</b>	<b>2,147,977</b>	<b>2,363,355</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>9,362,375</b>	<b>67,187,396</b>	<b>76,549,771</b>	<b>6,545,317</b>	<b>43,613,737</b>	<b>50,159,054</b>	<b>2,817,058</b>	<b>23,573,659</b>	<b>26,390,717</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>12,783,983</b>			<b>7,410,799</b>			<b>5,373,184</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,041,980			1,123,182			918,798
E-FIT		DEFERRED FEDERAL INCOME TAX			890,635			492,199			398,436
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
<b>ELECTRIC NET OPERATING INCOME</b>					<b>9,860,103</b>			<b>5,801,084</b>			<b>4,059,019</b>

ALLOCATION RATIOS:

Account	Description	100.000%	64.870%	35.130%
E-ALL 1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL 2	Number of Customers	100.000%	65.659%	34.341%
E-ALL 3	Direct Distribution Operating Expense	100.000%	68.251%	31.749%
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 March 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	11,924,701	11,924,701	0	7,735,554	7,735,554	0	4,189,147	4,189,147
1	555312	Purchased Power -Lancaster	0	2,060,465	2,060,465	0	1,336,624	1,336,624	0	723,841	723,841
1	555313	Energy Deviationsr -Lancaster	0	119,477	119,477	0	77,505	77,505	0	41,972	41,972
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,204,807	0	1,204,807	0	0	0	1,204,807	0	1,204,807
1	555550	Non-Monetary Exchange Power	0	-43,214	-43,214	0	-28,033	-28,033	0	-15,181	-15,181
1	555700	Bookout Purchases	0	9,614,646	9,614,646	0	6,237,021	6,237,021	0	3,377,625	3,377,625
1	555710	Intercompany Purchased Power	0	51,318	51,318	0	33,290	33,290	0	18,028	18,028
TOTAL ACCOUNT 555			1,204,807	23,727,393	24,932,200	0	15,391,961	15,391,961	1,204,807	8,335,432	9,540,239

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 March 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	513,084	513,084	0	332,838	332,838	0	180,246	180,246
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	9,229,431	9,229,431	0	5,987,132	5,987,132	0	3,242,299	3,242,299
1	557160	Power Supply Expense - Miscellaneous	0	28,071	28,071	0	18,210	18,210	0	9,861	9,861
99	557161	Unbilled Add-Ons	-771,584	0	-771,584	-760,481	0	-760,481	-11,103	0	-11,103
1	557170	Broker Fees - Power	0	37,731	37,731	0	24,476	24,476	0	13,255	13,255
99	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	852,770	0	852,770	852,770	0	852,770	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-1,319,479	0	-1,319,479	-1,319,479	0	-1,319,479	0	0	0
99	557380	Idaho PCA Deferred	-2,082,367	0	-2,082,367	0	0	0	-2,082,367	0	-2,082,367
99	557390	Idaho PCA Amortization	932,430	0	932,430	0	0	0	932,430	0	932,430
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			-2,320,005	9,808,317	7,488,312	-1,185,732	6,362,656	5,176,924	-1,134,273	3,445,661	2,311,388

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 March 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	160,432	561,205	721,637	107,813	368,482	476,295	52,619	192,723	245,342
12	903920	A/R Sold - Program Fees	0	30,721	30,721	0	19,460	19,460	0	11,261	11,261
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			160,432	591,926	752,358	107,813	387,942	495,755	52,619	203,984	256,603

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	12	Net Electric Plant	100.000%	63.344%	36.656%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended March 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	1,637	54,811	56,448	1,637	35,988	37,625	0	18,823	18,823
99	908600	DSM Tariff Rider Expense Offset	2,268,533	0	2,268,533	1,648,844	0	1,648,844	619,689	0	619,689
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-7,391	0	-7,391	2,835	0	2,835	-10,226	0	-10,226
99	908990	DSM Amortization	26,290	0	26,290	0	0	0	26,290	0	26,290
TOTAL ACCOUNT 908			2,289,069	54,811	2,343,880	1,653,316	35,988	1,689,304	635,753	18,823	654,576

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended March 31, 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	89,333,754	57,569,853	31,763,901
E-OPS	Operating & Maintenance Expense	66,440,997	42,940,386	23,500,611
E-OPS	Book Depreciation & Amortization	5,983,740	3,894,923	2,088,817
E-OTX	Taxes Other than FIT	4,125,034	3,323,745	801,289
	Net Operating Income Before FIT	12,783,983	7,410,799	5,373,184
E-INT	Less: Monthly Interest Expense	4,716,916	3,075,450	1,641,466
E-SCM	Add: Schedule M Additions	7,291,050	5,141,883	2,149,167
E-SCM	Less: Schedule M Deductions	9,517,700	6,264,126	3,253,574
	Taxable Net Operating Income	5,840,417	3,213,106	2,627,311
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,044,146	1,124,587	919,559
1	Production Tax Credit	(2,166)	(1,405)	(761)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	2,041,980	1,123,182	918,798
E-DTE	Deferred FIT	890,635	492,199	398,436
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	2,923,880	1,609,715	1,314,165

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%

<b>ELECTRIC SCHEDULE M ITEMS</b> For Month Ended March 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	373,388	373,388	0	236,519	236,519	0	136,869	136,869
2	997002	Injuries and Damages	0	-200,000	-200,000	0	-131,318	-131,318	0	-68,682	-68,682
12	997003	Salvage	0	-54,315	-54,315	0	-34,405	-34,405	0	-19,910	-19,910
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	48,626	48,626	0	31,551	31,551	0	17,075	17,075
99	997007	Idaho PCA	-1,149,937	0	-1,149,937	0	0	0	-1,149,937	0	-1,149,937
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	28,150	28,150	0	18,265	18,265	0	9,885	9,885
12	997016	Redemption Expense Amortization	0	115,325	115,325	0	73,051	73,051	0	42,274	42,274
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	26,307	0	26,307	-83,386	0	-83,386	109,693	0	109,693
4	997018	DSM Tariff Rider		219	219	0	142	142	0	77	77
1	997019	CSS Temporary Service Fees	20,717	0	20,717	4,320	0	4,320	16,397	0	16,397
4	997020	FAS87 Current Pension Accrual	0	800,645	800,645	0	519,507	519,507	0	281,138	281,138
99	997021	Watsilla 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	66,155	66,155	0	38,282	38,282
99	997033	BPA Residential Exchange	51,209	0	51,209	39,531	0	39,531	11,678	0	11,678
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	-126,499	-126,499	0	-82,080	-82,080	0	-44,419	-44,419
2	997066	Miscellaneous Schedule M Additions	0	1,045,706	1,045,706	0	686,600	686,600	0	359,106	359,106
99	997064	Chicago Climate Exchange	-35,215	0	-35,215	0	0	0	-35,215	0	-35,215
99	997065	Amortization - Unbilled Revenue Add-Ins	-742,456	0	-742,456	-733,696	0	-733,696	-8,760	0	-8,760
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX )	2,545,930	4,069,040	6,614,970	1,594,435	2,639,729	4,234,164	951,495	1,429,311	2,380,806
<b>TOTAL SCHEDULE M ADDITIONS</b>			<b>1,089,147</b>	<b>6,201,903</b>	<b>7,291,050</b>	<b>1,119,996</b>	<b>4,021,887</b>	<b>5,141,883</b>	<b>-30,849</b>	<b>2,180,016</b>	<b>2,149,167</b>



ELECTRIC SCHEDULE M ITEMS For Month Ended March 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	-853,200	0	-853,200	-853,200	0	-853,200	0	0	0
1	997044 Non-Monetary Power Costs	0	43,214	43,214	0	28,033	28,033	0	15,181	15,181
1	997045 Section 199 Manufacturing Deduction	0	200,000	200,000	0	129,740	129,740	0	70,260	70,260
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)	-21,656	0	-21,656	0	0	0	-21,656	0	-21,656
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	8,865,742	8,865,742	0	5,673,011	5,673,011	0	3,192,731	3,192,731
99	997050 CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051 Wind Generation AFUDC - ID	9,675	0	9,675	0	0	0	9,675	0	9,675
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	95,581	0	95,581	-796	0	-796	96,377	0	96,377
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	-18,953	-18,953	0	-12,295	-12,295	0	-6,658	-6,658
1	997068 Noxon	0	2,002	2,002	0	1,299	1,299	0	703	703
1	997069 Lancaster Deferral	1,319,479	0	1,319,479	1,319,479	0	1,319,479	0	0	0
TOTAL SCHEDULE M DEDUCTIONS		454,364	9,063,336	9,517,700	462,933	5,801,193	6,264,126	-8,569	3,262,143	3,253,574

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.251%	31.749%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.151%	38.849%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.988%	36.012%
E-ALL	12	Net Electric Plant	100.000%	63.344%	36.656%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended March 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	455,763	283,403	172,360
99	410100	Deferred Federal Income Tax Expense - Washington	391,108	391,108	0
99	410100	Deferred Federal Income Tax Expense - Idaho	427,999	0	427,999
		Sub-Total	1,274,870	674,511	600,359
14	411100	Deferred Federal Income Tax Expense - Allocated	-257,361	-160,032	-97,329
99	411100	Deferred Federal Income Tax Expense - Washington	-22,280	-22,280	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-104,594	0	-104,594
		Sub-Total	-384,235	-182,312	-201,923
		Total Deferred Federal Income Tax Expense	890,635	492,199	398,436
E-ALL	14	Net Allocated Schedule M	100.000%	62.182%	37.818%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended March 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	1,646,836,959	1,049,940,285	596,896,674
	Interest Deduction for FIT Calculation	56,602,991	36,905,401	19,697,590
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 March 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	80,838	80,838	0	52,440	52,440	0	28,398	28,398
1	408150	R&P Property Tax--Production	0	718,438	718,438	0	466,051	466,051	0	252,387	252,387
1	408180	R&P Property Tax--Transmission	0	136,101	136,101	0	88,289	88,289	0	47,812	47,812
1	409100	State Income Tax--Montana & Oregon	0	39,111	39,111	0	25,371	25,371	0	13,740	13,740
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>974,488</b>	<b>974,488</b>	<b>0</b>	<b>632,151</b>	<b>632,151</b>	<b>0</b>	<b>342,337</b>	<b>342,337</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,433,984	0	1,433,984	1,433,984	0	1,433,984	0	0	0
99	408120	Municipal Occupation & License Tax	1,524,718	0	1,524,718	1,270,942	0	1,270,942	253,776	0	253,776
99	408160	Miscellaneous State or Local Tax--WA & ID	978	0	978	0	0	0	978	0	978
99	408170	R&P Property Tax--Distribution	137,798	0	137,798	-13,332	0	-13,332	151,130	0	151,130
99	409100	State Income Tax--Idaho	53,068	0	53,068	0	0	0	53,068	0	53,068
		<b>TOTAL DISTRIBUTION</b>	<b>3,150,546</b>	<b>0</b>	<b>3,150,546</b>	<b>2,691,594</b>	<b>0</b>	<b>2,691,594</b>	<b>458,952</b>	<b>0</b>	<b>458,952</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>3,150,546</b>	<b>974,488</b>	<b>4,125,034</b>	<b>2,691,594</b>	<b>632,151</b>	<b>3,323,745</b>	<b>458,952</b>	<b>342,337</b>	<b>801,289</b>

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 March 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	44,058,012	44,489,663	431,651	28,580,432	29,012,083	0	15,477,580	15,477,580
1	182324/81	CDA Settlement	0	46,934,554	46,934,554	0	30,446,445	30,446,445	0	16,488,109	16,488,109
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	18,713,617	18,713,617	0	12,142,518	12,142,518	0	6,571,099	6,571,099
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,511,755	7,511,755	0	4,874,077	4,874,077	0	2,637,678	2,637,678
TOTAL INTANGIBLE PLANT			584,830	119,596,636	120,181,466	584,830	77,586,558	78,171,388	0	42,010,078	42,010,078
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	124,904,075	124,904,075	0	81,025,273	81,025,273	0	43,878,802	43,878,802
1	312000	Boiler Plant	0	166,945,681	166,945,681	0	108,297,663	108,297,663	0	58,648,018	58,648,018
1	314000	Turbogenerator Units	0	48,741,245	48,741,245	0	31,618,446	31,618,446	0	17,122,799	17,122,799
1	315000	Accessory Electric Equipment	0	26,930,146	26,930,146	0	17,469,586	17,469,586	0	9,460,560	9,460,560
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	385,402,824	385,402,824	0	250,010,812	250,010,812	0	135,392,012	135,392,012
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,519,793	56,519,793	0	36,664,390	36,664,390	0	19,855,403	19,855,403
1	331XXX	Structures & Improvements	0	40,718,529	40,718,529	0	26,414,110	26,414,110	0	14,304,419	14,304,419
1	332XXX	Reservoirs, Dams, & Waterways	0	117,975,723	117,975,723	0	76,530,852	76,530,852	0	41,444,871	41,444,871
1	333000	Waterwheels, Turbines, & Generators	0	141,210,658	141,210,658	0	91,603,354	91,603,354	0	49,607,304	49,607,304
1	334000	Accessory Electric Equipment	0	33,919,452	33,919,452	0	22,003,549	22,003,549	0	11,915,903	11,915,903
1	335XXX	Miscellaneous Power Plant Equipment	0	7,321,309	7,321,309	0	4,749,333	4,749,333	0	2,571,976	2,571,976
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	399,665,027	399,665,027	0	259,262,705	259,262,705	0	140,402,322	140,402,322
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	21,161,230	21,161,230	0	13,727,290	13,727,290	0	7,433,940	7,433,940
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	198,863,692	198,863,692	0	129,002,877	129,002,877	0	69,860,815	69,860,815
1	345000	Accessory Electric Equipment	0	16,456,977	16,456,977	0	10,675,641	10,675,641	0	5,781,336	5,781,336
1	346000	Miscellaneous Power Plant Equipment	0	1,514,535	1,514,535	0	982,479	982,479	0	532,056	532,056
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	276,493,996	276,493,996	0	179,361,655	179,361,655	0	97,132,341	97,132,341
TOTAL PRODUCTION PLANT			0	1,061,561,847	1,061,561,847	0	688,635,172	688,635,172	0	372,926,675	372,926,675

ELECTRIC UTILITY PLANT For Month Ended March 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	16,133,671	16,133,671	0	10,465,912	10,465,912	0	5,667,759	5,667,759
1	352XXX	Structures & Improvements	0	16,134,544	16,134,544	0	10,466,479	10,466,479	0	5,668,065	5,668,065
1	353000	Station Equipment	0	179,572,119	179,572,119	0	116,488,434	116,488,434	0	63,083,685	63,083,685
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	132,066,527	132,066,527	0	85,671,556	85,671,556	0	46,394,971	46,394,971
1	356000	Overhead Conductors & Devices	0	106,395,007	106,395,007	0	69,018,441	69,018,441	0	37,376,566	37,376,566
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
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>474,222,702</b>	<b>474,222,702</b>	<b>0</b>	<b>307,628,267</b>	<b>307,628,267</b>	<b>0</b>	<b>166,594,435</b>	<b>166,594,435</b>
<b>DISTRIBUTION PLANT:</b>											
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	14,067,951	0	14,067,951	9,585,096	0	9,585,096	4,482,855	0	4,482,855
99	362000	Station Equipment	93,662,030	0	93,662,030	59,977,135	0	59,977,135	33,684,895	0	33,684,895
99	364000	Poles, Towers, & Fixtures	217,063,750	0	217,063,750	131,715,200	0	131,715,200	85,348,550	0	85,348,550
99	365000	Overhead Conductors & Devices	141,226,067	0	141,226,067	84,053,011	0	84,053,011	57,173,056	0	57,173,056
99	366000	Underground Conduit	75,241,824	0	75,241,824	46,385,217	0	46,385,217	28,856,607	0	28,856,607
99	367000	Underground Conductors & Devices	123,961,997	0	123,961,997	79,154,601	0	79,154,601	44,807,396	0	44,807,396
99	368000	Line Transformers	171,389,601	0	171,389,601	111,497,614	0	111,497,614	59,891,987	0	59,891,987
99	369XXX	Services	115,845,394	0	115,845,394	71,725,163	0	71,725,163	44,120,231	0	44,120,231
99	370000	Meters	45,127,482	0	45,127,482	16,410,947	0	16,410,947	28,716,535	0	28,716,535
99	373XXX	Street Light & Signal Systems	29,596,845	0	29,596,845	16,600,533	0	16,600,533	12,996,312	0	12,996,312
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,031,519,068</b>	<b>0</b>	<b>1,031,519,068</b>	<b>630,476,615</b>	<b>0</b>	<b>630,476,615</b>	<b>401,042,453</b>	<b>0</b>	<b>401,042,453</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
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	6,701,137	34,403,399	41,104,536	1,817,135	22,322,989	24,140,124	4,884,002	12,080,410	16,964,412
4	391XXX	Office Furniture & Equipment	0	26,516,481	26,516,481	0	17,205,484	17,205,484	0	9,310,997	9,310,997
4	392XXX	Transportation Equipment	9,165,530	6,009,326	15,174,856	6,256,450	3,899,211	10,155,661	2,909,080	2,110,115	5,019,195
4	393000	Stores Equipment	311,762	1,104,458	1,416,220	128,817	716,639	845,456	182,945	387,819	570,764
4	394000	Tools, Shop & Garage Equipment	1,762,112	4,552,401	6,314,513	1,321,730	2,953,871	4,275,601	440,382	1,598,530	2,038,912
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	21,415,088	8,458,645	29,873,733	13,859,741	5,488,476	19,348,217	7,555,347	2,970,169	10,525,516
4	397XXX	Communications Equipment	11,373,797	43,461,496	54,835,293	5,957,041	28,200,426	34,157,467	5,416,756	15,261,070	20,677,826
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
<b>TOTAL GENERAL PLANT</b>			<b>51,933,842</b>	<b>129,643,476</b>	<b>181,577,318</b>	<b>29,944,482</b>	<b>84,120,464</b>	<b>114,064,946</b>	<b>21,989,360</b>	<b>45,523,012</b>	<b>67,512,372</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,084,037,740</b>	<b>1,785,024,661</b>	<b>2,869,062,401</b>	<b>661,005,927</b>	<b>1,157,970,461</b>	<b>1,818,976,388</b>	<b>423,031,813</b>	<b>627,054,200</b>	<b>1,050,086,013</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,084,037,740</b>	<b>1,785,024,661</b>	<b>2,869,062,401</b>	<b>661,005,927</b>	<b>1,157,970,461</b>	<b>1,818,976,388</b>	<b>423,031,813</b>	<b>627,054,200</b>	<b>1,050,086,013</b>

ELECTRIC UTILITY PLANT For Month Ended March 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	254,746,144	254,746,144	0	165,253,824	165,253,824	0	89,492,320	89,492,320
1	108000	Hydro Production Plant	0	99,444,316	99,444,316	0	64,509,528	64,509,528	0	34,934,788	34,934,788
1	108X03	Other Production Plant	0	56,755,877	56,755,877	0	36,817,537	36,817,537	0	19,938,340	19,938,340
1	108X04	Transmission Plant	0	160,437,781	160,437,781	0	104,075,989	104,075,989	0	56,361,792	56,361,792
E-ADP	108X05	Distribution Plant	312,066,541	0	312,066,541	190,525,985	0	190,525,985	121,540,556	0	121,540,556
E-ADP	108X06	General Plant - Non-Transportation	16,033,305	46,039,112	62,072,417	8,911,737	29,872,938	38,784,675	7,121,568	16,166,174	23,287,742
E-ADP	108X07	General Plant - Transportation	3,923,220	2,572,285	6,495,505	2,678,032	1,669,053	4,347,085	1,245,188	903,232	2,148,420
TOTAL ACCUMULATED DEPRECIATION			332,023,066	619,995,515	952,018,581	202,115,754	402,198,869	604,314,623	129,907,312	217,796,646	347,703,958
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	24,456	4,503,778	4,528,234	24,456	2,921,601	2,946,057	0	1,582,177	1,582,177
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	85,526	85,526	0	55,494	55,494	0	30,032	30,032
E-CAM	111X08	Intangible Plant-Computer Software	0	13,365,470	13,365,470	0	8,672,319	8,672,319	0	4,693,151	4,693,151
TOTAL ACCUMULATED AMORTIZATION			135,134	17,955,206	18,090,340	135,134	11,649,694	11,784,828	0	6,305,512	6,305,512
NET ELECTRIC UTILITY PLANT			751,879,540	1,147,073,940	1,898,953,480	458,755,039	744,121,898	1,202,876,937	293,124,501	402,952,042	696,076,543

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%

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended March 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	751,879,540	1,147,073,940	1,898,953,480	458,755,039	744,121,898	1,202,876,937	293,124,501	402,952,042	696,076,543
	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	122,978	122,978	0	79,796	79,796	0	43,182	43,182
12	Deferred F.I.T. - Plant In Service (282900)	0	-248,641,439	-248,641,439	0	-157,499,433	-157,499,433	0	-91,142,006	-91,142,006
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-11,841,496	-11,841,496	0	-7,683,473	-7,683,473	0	-4,158,023	-4,158,023
99	ADFIT - Boulder Park Idaho Write Off (190040)	620,554	0	620,554	0	0	0	620,554	0	620,554
99	Spokane River Relicensing (283322)	-279,519	0	-279,519	-259,007	0	-259,007	-20,512	0	-20,512
99	Spokane River PM&Es (283323)	-188,977	0	-188,977	-164,473	0	-164,473	-24,504	0	-24,504
1	ADFIT - Lake CDA CDR Fund (283324)	0	-4,167,917	-4,167,917	0	-2,703,728	-2,703,728	0	-1,464,189	-1,464,189
99	ADFIT - Lake CDA CDR Fund (283324)	-39,291	0	-39,291	-39,291	0	-39,291	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,434,211	0	-2,434,211	-1,608,395	0	-1,608,395	-825,816	0	-825,816
1	CDA Lake Settlement (283382)	0	-12,959,177	-12,959,177	0	-8,406,618	-8,406,618	0	-4,552,559	-4,552,559
99	CDA Lake Settlement (283382)	-650,937	0	-650,937	-541,167	0	-541,167	-109,770	0	-109,770
12	Electric portion of Bond Redemptions (283850)	0	-2,593,977	-2,593,977	0	-1,643,129	-1,643,129	0	-950,848	-950,848
1	Colstrip PCB (283200)	0	-560,215	-560,215	0	-363,411	-363,411	0	-196,804	-196,804
	TOTAL ACCUM DEFERRED INCOME TAX	-2,972,381	-280,641,243	-283,613,624	-2,612,333	-178,219,996	-180,832,329	-360,048	-102,421,247	-102,781,295
	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)	5,654,843	0	5,654,843	4,058,831	0	4,058,831	1,596,012	0	1,596,012
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)	826,989	0	826,989	0	0	0	826,989	0	826,989
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	163,487	0	163,487	0	0	0	163,487	0	163,487
99	Invest in Exchange Power (124900, 124930)	23,172,815	0	23,172,815	23,172,815	0	23,172,815	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)	-2,298,712	0	-2,298,712	-736,697	0	-736,697	-1,562,015	0	-1,562,015
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)	798,659	0	798,659	740,048	0	740,048	58,611	0	58,611
99	Spokane River PM&Es (182323)	557,343	0	557,343	469,924	0	469,924	87,419	0	87,419
99	CDA CDR Fund (182324)	112,261	0	112,261	112,261	0	112,261	0	0	0
99	CDA Lake Settlement (182382)	1,546,192	0	1,546,192	1,546,192	0	1,546,192	0	0	0
99	CDA Lake Settlement (186382)	313,628	0	313,628	0	0	0	313,628	0	313,628
99	Montana Riverbed Settlement (186360)	6,954,886	0	6,954,886	4,595,411	0	4,595,411	2,359,475	0	2,359,475
99	Nez Perce Settlement - Idaho (186800)	425,460	0	425,460	0	0	0	425,460	0	425,460
4	Gain on Sale of General Office Bldg (253850)	0	-351,332	-351,332	0	-227,965	-227,965	0	-123,367	-123,367
	TOTAL OTHER ADJUSTMENTS	31,848,435	-351,332	31,497,103	28,123,642	-227,965	27,895,677	3,724,793	-123,367	3,601,426
	OTHER ADJUSTMENTS:	780,755,594	866,081,365	1,646,836,959	484,266,348	565,673,937	1,049,940,285	296,489,246	300,407,428	596,896,674
	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%			63.344%			36.656%	
E-ALL	13 Net Electric General Plant		100.000%			62.768%			37.232%	
E-ALL	99 Not Allocated		0.000%			0.000%			0.000%	



ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended March 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
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	418,103	301,841	81,267
8			Utility 8	5,772	0	4,034
9			Utility 9	809	639	170
		TOTAL		424,684	302,480	85,471
7	404X32	PC Software	Utility 7	57,420	41,453	11,161
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		64,568	41,453	16,156
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		490,111	344,553	101,794

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 March 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	575,695	415,611	111,898	48,186
8	Utility 8	11,533	0	8,059	3,474
9	Utility 9	59,806	47,214	12,592	0
9	Utility 9 - Washington	8,924	7,045	1,879	0
9	Utility 9 - Idaho	34,454	27,200	7,254	0
	Total	690,412	497,070	141,682	51,660
7	403X70 Utility 7	202	146	39	17
9	Utility 9	1,197	945	252	0
	Total	1,399	1,091	291	17

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 March 31, 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	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
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
		<b>TOTAL ACCOUNT</b>	<b>6,327,843</b>	<b>371,603</b>	<b>447,074</b>	<b>3,178,062</b>	<b>3,996,739</b>	<b>576,272</b>	<b>92,058</b>	<b>848,992</b>	<b>1,517,322</b>	<b>472,075</b>	<b>341,707</b>	<b>813,782</b>
	390XXX	Structures & Improvements												
99		Utility 0	3,464,779	510,414	1,383,982	1,570,383	3,464,779	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	3,318,597	0	0	0	0	0	0	0	0	3,318,597	0	3,318,597
7		Utility 7	40,283,928	0	0	29,082,176	29,082,176	0	0	7,829,987	7,829,987	0	3,371,765	3,371,765
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	4,751,207	0	0	3,750,840	3,750,840	0	0	1,000,367	1,000,367	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,847,093</b>	<b>1,817,135</b>	<b>4,884,002</b>	<b>34,403,399</b>	<b>41,104,536</b>	<b>1,288,369</b>	<b>933,472</b>	<b>8,830,354</b>	<b>11,052,195</b>	<b>3,318,597</b>	<b>3,371,765</b>	<b>6,690,362</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,246,498	0	0	1,246,498	1,246,498	0	0	0	0	0	0	0
7		Utility 7	35,003,370	0	0	25,269,983	25,269,983	0	0	6,803,605	6,803,605	0	2,929,782	2,929,782
8		Utility 8	386,976	0	0	0	0	0	0	270,427	270,427	0	116,549	116,549
		<b>TOTAL ACCOUNT</b>	<b>36,636,844</b>	<b>0</b>	<b>0</b>	<b>26,516,481</b>	<b>26,516,481</b>	<b>0</b>	<b>0</b>	<b>7,074,032</b>	<b>7,074,032</b>	<b>0</b>	<b>3,046,331</b>	<b>3,046,331</b>
	392XXX	Transportation Equipment												
99		Utility 0	12,714,815	5,350,744	2,392,935	4,971,136	12,714,815	0	0	0	0	0	0	0
99		Utility 1	4,772,801	0	0	0	0	2,944,885	955,275	872,641	4,772,801	0	0	0
99		Utility 2	2,024,118	0	0	0	0	0	0	0	0	2,024,118	0	2,024,118
7		Utility 7	439,200	0	0	317,072	317,072	0	0	85,367	85,367	0	36,761	36,761
9		Utility 9 - Wa	1,147,262	905,706	0	0	905,706	241,556	0	0	241,556	0	0	0
9		Utility 9 - Idaho	653,803	0	516,145	0	516,145	0	137,658	0	137,658	0	0	0
9		Utility 9 - Allocated	913,443	0	0	721,118	721,118	0	0	192,325	192,325	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,665,442</b>	<b>6,256,450</b>	<b>2,909,080</b>	<b>6,009,326</b>	<b>15,174,856</b>	<b>3,186,441</b>	<b>1,092,933</b>	<b>1,150,333</b>	<b>5,429,707</b>	<b>2,024,118</b>	<b>36,761</b>	<b>2,060,879</b>

COMMON GENERAL PLANT  
For Month Ended March 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
	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	149,570	118,078	0	0	118,078	31,492	0	0	31,492	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	945,574	0	0	746,483	746,483	0	0	199,091	199,091	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,833,161</b>	<b>128,817</b>	<b>182,945</b>	<b>1,104,458</b>	<b>1,416,220</b>	<b>115,763</b>	<b>44,860</b>	<b>199,091</b>	<b>359,714</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	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	3,566,357	0	0	2,574,660	2,574,660	0	0	693,193	693,193	0	298,504	298,504
8		Utility 8	1,026,380	0	0	0	0	0	0	717,255	717,255	0	309,125	309,125
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
		<b>TOTAL ACCOUNT</b>	<b>11,241,421</b>	<b>1,321,730</b>	<b>440,382</b>	<b>4,552,401</b>	<b>6,314,513</b>	<b>998,419</b>	<b>456,706</b>	<b>1,900,873</b>	<b>3,355,998</b>	<b>963,281</b>	<b>607,629</b>	<b>1,570,910</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>2,740,067</b>	<b>230,136</b>	<b>149,040</b>	<b>1,594,349</b>	<b>1,973,525</b>	<b>107,912</b>	<b>35,165</b>	<b>317,422</b>	<b>460,499</b>	<b>273,708</b>	<b>32,335</b>	<b>306,043</b>
	396XXX	Power Operated Equipment												
99		Utility 0	28,019,670	13,295,198	7,146,259	7,578,213	28,019,670	0	0	0	0	0	0	0
99		Utility 1	3,688,978	0	0	0	0	2,588,383	763,032	337,563	3,688,978	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
		<b>TOTAL ACCOUNT</b>	<b>34,148,418</b>	<b>13,859,741</b>	<b>7,555,347</b>	<b>8,458,645</b>	<b>29,873,733</b>	<b>2,738,949</b>	<b>872,138</b>	<b>573,391</b>	<b>4,184,478</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT		Report ID:												
For Month Ended March 31, 2010		C-GPL-1A												
Average of Monthly Averages Basis		***** 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	39,455,246	5,590,768	2,203,051	31,661,427	39,455,246	0	0	0	0	0	0	0
99		Utility 1	710,207	0	0	0	0	425,165	285,042	0	710,207	0	0	0
99		Utility 2	526,001	0	0	0	0	0	0	0	0	526,001	0	526,001
7		Utility 7	8,329,742	0	0	6,013,491	6,013,491	0	0	1,619,052	1,619,052	0	697,199	697,199
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	463,960	366,273	0	0	366,273	97,687	0	0	97,687	0	0	0
9		Utility 9 - Idaho	4,070,815	0	3,213,705	0	3,213,705	0	857,110	0	857,110	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
		<b>TOTAL ACCOUNT</b>	<b>61,811,935</b>	<b>5,957,041</b>	<b>5,416,756</b>	<b>43,461,496</b>	<b>54,835,293</b>	<b>522,852</b>	<b>1,142,152</b>	<b>3,809,522</b>	<b>5,474,526</b>	<b>526,001</b>	<b>976,115</b>	<b>1,502,116</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>509,850</b>	<b>1,829</b>	<b>4,734</b>	<b>364,859</b>	<b>371,422</b>	<b>488</b>	<b>649</b>	<b>96,454</b>	<b>97,591</b>	<b>0</b>	<b>40,837</b>	<b>40,837</b>
		<b>TOTAL GENERAL PLANT</b>	<b>236,762,074</b>	<b>29,944,482</b>	<b>21,989,360</b>	<b>129,643,476</b>	<b>181,577,318</b>	<b>9,535,465</b>	<b>4,670,133</b>	<b>24,800,464</b>	<b>39,006,062</b>	<b>7,678,841</b>	<b>8,499,853</b>	<b>16,178,694</b>

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 March 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	40,382,466	40,382,466	0	0
99	108X06	Utility 1 - Allocated	630,734	0	630,734	0
99	108X06	Utility 1 - Washington	2,544,982	0	2,544,982	0
99	108X06	Utility 1 - Idaho	861,127	0	861,127	0
99	108X06	Utility 2	2,307,268	0	0	2,307,268
7	108X06	Utility 7	13,296,554	9,599,181	2,584,451	1,112,922
8	108X06	Utility 8	888,290	0	620,755	267,535
9	108X06	Utility 9	15,315,435	12,090,770	3,224,665	0
Total			<u>76,226,856</u>	<u>62,072,417</u>	<u>10,466,714</u>	<u>3,687,725</u>

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,893,054	5,893,054	0	0
99	108X07	Utility 1 - Allocated	198,934	0	198,934	0
99	108X07	Utility 1 - Washington	420,101	0	420,101	0
99	108X07	Utility 1 - Idaho	180,598	0	180,598	0
99	108X07	Utility 2	988,157	0	0	988,157
7	108X07	Utility 7	37,822	27,305	7,351	3,166
9	108X07	Utility 9	728,540	575,146	153,394	0
Total			<u>8,447,206</u>	<u>6,495,505</u>	<u>960,378</u>	<u>991,323</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 DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended March 31, 2010 Average of Monthly Averages Basis			Report ID: E-ADP-1A			***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>											
E-PLT		Plant in Service	1,031,519,068	0	1,031,519,068	630,476,615	0	630,476,615	401,042,453	0	401,042,453
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	1,027,241,193	0	1,027,241,193	627,162,769	0	627,162,769	400,078,424	0	400,078,424
		Percentage		0.000%	100.000%			61.053%			38.947%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
	108X05	Accumulated Depreciation		0	312,066,541	190,525,985			121,540,556		
<b>JURISDICTIONAL ALLOCATION:</b>											
99	108X05	Accumulated Depreciation	312,066,541	0	312,066,541	190,525,985	0	190,525,985	121,540,556	0	121,540,556
<b>GENERAL PLANT - NON TRANSPORTATION</b>											
E-PLT		General Plant In Service	51,933,842	129,643,476	181,577,318	29,944,482	84,120,464	114,064,946	21,989,360	45,523,012	67,512,372
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	9,165,530	6,009,326	15,174,856	6,256,450	3,899,211	10,155,661	2,909,080	2,110,115	5,019,195
		Depreciable Non Transport General Plant	41,949,635	120,456,088	162,405,723	23,316,429	78,159,136	101,475,565	18,633,206	42,296,952	60,930,158
		Percentage		74.170%	100.000%			14.357%			11.473%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,039,112	62,072,417	8,911,737			7,121,568		
	403X60	Common Depreciation Expense (C-DEP)		343,277	462,825	66,448			53,100		
	403X60	Washington Depreciation Expense (C-DEP)			7,045	7,045			0		
	403X60	Idaho Depreciation Expense (C-DEP)			27,200	0			27,200		
	403X60	Depreciation Expense		179,626	234,418	38,678			16,113		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X06	Accumulated Depreciation--Electric General Plant	16,033,305	46,039,112	62,072,417	8,911,737	29,872,938	38,784,675	7,121,568	16,166,174	23,287,742
4	403X60	Depreciation Expense (C-DEP)	119,548	343,277	462,825	66,448	222,739	289,187	53,100	120,538	173,638
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,245	0	34,245	7,045	0	7,045	27,200	0	27,200
4	403X60	Depreciation Expense	54,791	179,626	234,417	38,678	116,552	155,230	16,113	63,074	79,187
		Total Depreciation Expense	208,584	522,903	731,487	112,171	339,291	451,462	96,413	183,612	280,025
<b>GENERAL PLANT--TRANSPORTATION</b>											
E-PLT	392XXX	Transportation General Plant	9,165,530	6,009,326	15,174,856	6,256,450	3,899,211	10,155,661	2,909,080	2,110,115	5,019,195
		Percentage		39.601%	100.000%			41.229%			19.170%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,572,285	6,495,505	2,678,032			1,245,188		
	403X70	Depreciation Expense (C-DEP)		432	1,091	450			209		
	403X70	Depreciation Expense		3,958	9,466	3,311			2,197		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,923,220	2,572,285	6,495,505	2,678,032	1,669,053	4,347,085	1,245,188	903,232	2,148,420
4	403X70	Depreciation Expense (C-DEP)	659	432	1,091	450	280	730	209	152	361
4	403X70	Depreciation Expense	5,508	3,958	9,466	3,311	2,568	5,879	2,197	1,390	3,587
		Total Depreciation Expense	6,167	4,390	10,557	3,761	2,848	6,609	2,406	1,542	3,948
<b>ALLOCATION RATIOS:</b>											
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 March 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
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>249,449</b>	<b>168,450</b>	<b>40,859</b>	<b>458,758</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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	24,844,233	0	0	17,935,797	17,935,797	0	0	4,828,974	4,828,974	0	2,079,462	2,079,462
8		Utility 8	346,291	0	0	0	0	0	0	241,995	241,995	0	104,296	104,296
		<b>TOTAL ACCOUNT</b>	<b>26,014,784</b>	<b>0</b>	<b>0</b>	<b>18,713,617</b>	<b>18,713,617</b>	<b>0</b>	<b>0</b>	<b>5,070,969</b>	<b>5,070,969</b>	<b>46,440</b>	<b>2,183,758</b>	<b>2,230,198</b>
	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	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
7		Utility 7	9,279,856	0	0	6,699,406	6,699,406	0	0	1,803,726	1,803,726	0	776,724	776,724
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		<b>TOTAL ACCOUNT</b>	<b>10,709,222</b>	<b>0</b>	<b>0</b>	<b>7,511,755</b>	<b>7,511,755</b>	<b>0</b>	<b>0</b>	<b>2,240,734</b>	<b>2,240,734</b>	<b>0</b>	<b>956,733</b>	<b>956,733</b>
		<b>TOTAL</b>	<b>37,335,963</b>	<b>0</b>	<b>0</b>	<b>26,378,571</b>	<b>26,378,571</b>	<b>249,449</b>	<b>168,450</b>	<b>7,352,562</b>	<b>7,770,461</b>	<b>46,440</b>	<b>3,140,491</b>	<b>3,186,931</b>

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 March 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	913,317	913,317	0	0
99		Utility 1	6,697	0	6,697	0
99		Utility 2 - Oregon	25,586	0	0	25,586
7		Utility 7	17,225,432	12,435,556	3,348,107	1,441,769
8		Utility 8	553,288	0	386,649	166,639
9		Utility 9	21,023	16,597	4,426	0
		<b>Total</b>	<b>18,745,343</b>	<b>13,365,470</b>	<b>3,745,879</b>	<b>1,633,994</b>
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	104,397	75,367	20,292	8,738
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>117,266</b>	<b>85,526</b>	<b>23,002</b>	<b>8,738</b>

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 March 31, 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	18,713,617	18,713,617	0	12,142,518	12,142,518	0	6,571,099	6,571,099
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,511,755	7,511,755	0	4,874,077	4,874,077	0	2,637,678	2,637,678
		Total Intangible Plant - Software	0	26,378,571	26,378,571	0	17,116,000	17,116,000	0	9,262,571	9,262,571
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		13,365,470	13,365,470	0			0		
	404	Amortization Expense (404X30, X31, X32)		367,625	367,625	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	13,365,470	13,365,470	0	8,672,319	8,672,319	0	4,693,151	4,693,151
4	404	Amortization Expense (404X30, X31, X32)	0	367,625	367,625	0	238,537	238,537	0	129,088	129,088
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 March 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	-14,543,735	-10,499,559	-2,826,866	-1,217,311
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,699,838	-1,341,937	-357,901	0
Total			<u>-16,243,573</u>	<u>-11,841,496</u>	<u>-3,184,767</u>	<u>-1,217,311</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%