

ELECTRIC RATE OF RETURN For Month Ended April 30, 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	11,627,667	6,987,347	4,640,320
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	11,627,667	6,971,296	4,656,371
E-APL		Electric Net Rate Base	1,652,300,760	1,053,495,396	598,805,364
		RATE OF RETURN	0.704%	0.662%	0.778%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 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	4/30/2010	356,283	233,895	122,388
		Percent		100.000%	65.649%	34.351%
3	E-OPS	Direct Distribution Operating Expense		1,806,632	1,243,577	563,055
		Percent		100.000%	68.834%	31.166%
	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 April 30, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	1/1/2010			
		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	XXXXXXX
		Adjustments	0			
		Total	106,543,925	83,579,350	17,146,261	5,818,314
		Percentage	100.000%	78.446%	16.093%	5.461%
		Direct Labor Accts 500 - 894	55,092,383	43,337,007	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	5,731,661	4,212,733	361,664	1,157,264
		Accts 901 - 905 Utility 9 Only	3,029,709	1,871,330	1,158,379	XXXXXXX
		Total	63,853,753	49,421,070	9,701,937	4,730,746
		Percentage	100.000%	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09	672,970	356,620	220,748	95,602
		Percentage	100.000%	52.992%	32.802%	14.206%
		Net Direct Plant	2,269,179,267	1,813,979,169	309,908,801	145,291,297
		Percentage	100.000%	79.940%	13.657%	6.403%
		Total Percentages	400.000%	288.775%	77.746%	33.479%
7		Average (CD AA)	100.000%	72.193%	19.437%	8.370%
			Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	1/1/2010			
		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	XXXXXXX
		Total	22,964,575	0	17,146,261	5,818,314
		Percentage	100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894	11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	1,518,928	0	361,664	1,157,264
		Direct O & M Accts 901 - 905 (Utility 9 only)	1,158,379	0	1,158,379	XXXXXXX
		Total	14,432,683	0	9,701,937	4,730,746
		Percentage	100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09	316,350	0	220,748	95,602
		Percentage	100.000%	0.000%	69.780%	30.220%
		Net Direct Plant	450,456,474	0	305,689,899	144,766,575
		Percentage	100.000%	0.000%	67.862%	32.138%
		Total Percentages	400.000%	0.000%	279.528%	120.472%
8		Average (GD AA)	100.000%	0.000%	69.882%	30.118%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	1/1/2010			
		Direct O & M Accts 500 - 894	49,105,060	45,988,228	3,116,832	0
		Direct O & M Accts 901 - 935	48,103,856	35,419,000	12,684,856	0
		Adjustments	0	0	0	0
		Total	97,208,916	81,407,228	15,801,688	0
		Percentage	100.000%	83.745%	16.255%	0.000%
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894	0
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664	0
		Total	56,093,298	47,549,740	8,543,558	0
		Percentage	100.000%	84.769%	15.231%	0.000%
		Number of Customers at 12/31/09	577,368	356,620	220,748	0
		Percentage	100.000%	61.766%	38.234%	0.000%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
		Percentage	100.000%	85.501%	14.499%	0.000%
		Total Percentages	400.000%	315.781%	84.219%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%	0.000%
10	E-PLT	Net Electric Distribution Plant	722,222,440	441,667,875	280,554,565	
		Percent	100.000%	61.154%	38.846%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,565,065	4,201,785	2,363,280	
		Percent	100.000%	64.002%	35.998%	
12	E-PLT	Net Electric Plant	1,905,369,170	1,207,124,916	698,244,254	
		Percent	100.000%	63.354%	36.646%	
13	E-PLT	Net Electric General Plant	116,791,572	73,556,368	43,235,204	
		Percent	100.000%	62.981%	37.019%	
14	E-SCM	Net Allocated Schedule M	-3,393,171	-2,125,652	-1,267,519	
		Percent	100.000%	62.645%	37.355%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 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)

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

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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	25,281,700	0	25,281,700	16,696,368	0	16,696,368	8,585,332	0	8,585,332
99	442200	Commercial - Firm & Int.	21,287,150	0	21,287,150	14,706,922	0	14,706,922	6,580,228	0	6,580,228
1	442300	Industrial	8,912,167	0	8,912,167	3,841,001	0	3,841,001	5,071,166	0	5,071,166
99	444000	Public Street & Highway Lighting	547,253	0	547,253	365,773	0	365,773	181,480	0	181,480
99	499XXX	Unbilled Revenue	-3,721,015	0	-3,721,015	-2,306,216	0	-2,306,216	-1,414,799	0	-1,414,799
99	448000	Interdepartmental Revenue	88,758	0	88,758	68,995	0	68,995	19,763	0	19,763
TOTAL SALES TO ULTIMATE CUSTOMERS			52,396,013	0	52,396,013	33,372,843	0	33,372,843	19,023,170	0	19,023,170
1	447XXX	Sales for Resale	0	22,466,280	22,466,280	0	14,573,876	14,573,876	0	7,892,404	7,892,404
TOTAL SALES OF ELECTRICITY			52,396,013	22,466,280	74,862,293	33,372,843	14,573,876	47,946,719	19,023,170	7,892,404	26,915,574
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	60,252	0	60,252	36,261	0	36,261	23,991	0	23,991
1	453000	Sales of Water & Water Power	0	30,128	30,128	0	19,544	19,544	0	10,584	10,584
1	454000	Rent from Electric Property	208,865	21,527	230,392	139,488	13,965	153,453	69,377	7,562	76,939
1	456XXX	Other Electric Revenues	11,979	10,152,014	10,163,993	8,318	6,585,611	6,593,929	3,661	3,566,403	3,570,064
TOTAL OTHER OPERATING REVENUE			281,096	10,203,669	10,484,765	184,067	6,619,120	6,803,187	97,029	3,584,549	3,681,578
TOTAL ELECTRIC REVENUE			52,677,109	32,669,949	85,347,058	33,556,910	21,192,996	54,749,906	19,120,199	11,476,953	30,597,152
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	35,635	35,635	0	23,116	23,116	0	12,519	12,519
1	501000	Fuel	0	2,498,004	2,498,004	0	1,620,455	1,620,455	0	877,549	877,549
1	502000	Steam Expense	0	399,892	399,892	0	259,410	259,410	0	140,482	140,482
1	505000	Electric Expense	0	81,532	81,532	0	52,890	52,890	0	28,642	28,642
1	506000	Miscellaneous Steam Power Generation Expense	30,754	247,987	278,741	0	160,869	160,869	30,754	87,118	117,872
1	507000	Rent	0	925	925	0	600	600	0	325	325
MAINTENANCE											
1	510000	Supervision & Engineering	0	46,451	46,451	0	30,133	30,133	0	16,318	16,318
1	511000	Structures	0	45,360	45,360	0	29,425	29,425	0	15,935	15,935
1	512000	Boiler Plant	0	360,382	360,382	0	233,780	233,780	0	126,602	126,602
1	513000	Electric Plant	0	43,073	43,073	0	27,941	27,941	0	15,132	15,132
1	514000	Miscellaneous Steam Plant	0	58,677	58,677	0	38,064	38,064	0	20,613	20,613
TOTAL STEAM POWER GENERATION EXP			30,754	3,817,918	3,848,672	0	2,476,683	2,476,683	30,754	1,341,235	1,371,989

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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	160,031	160,031	0	103,812	103,812	0	56,219	56,219
1	536000	Water for Power	0	67,740	67,740	0	43,943	43,943	0	23,797	23,797
1	537000	Hydraulic Expense	437,552	51,269	488,821	306,326	33,258	339,584	131,226	18,011	149,237
1	538000	Electric Expense	0	501,947	501,947	0	325,613	325,613	0	176,334	176,334
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	43,949	43,949	0	28,510	28,510	0	15,439	15,439
1	540000	Rent	0	93,561	93,561	0	60,693	60,693	0	32,868	32,868
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	24,831	24,831	0	16,108	16,108	0	8,723	8,723
1	542000	Structures	0	40,668	40,668	0	26,381	26,381	0	14,287	14,287
1	543000	Reservoirs, Dams, & Waterways	0	-16,747	-16,747	0	-10,864	-10,864	0	-5,883	-5,883
1	544000	Electric Plant	0	89,604	89,604	0	58,126	58,126	0	31,478	31,478
1	545000	Miscellaneous Hydraulic Plant	0	18,841	18,841	0	12,222	12,222	0	6,619	6,619
TOTAL HYDRO POWER GENERATION EXP			880,958	1,075,694	1,956,652	594,274	697,802	1,292,076	286,684	377,892	664,576
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	116,469	116,469	0	75,553	75,553	0	40,916	40,916
1	547000	Fuel	0	10,882,167	10,882,167	0	7,059,262	7,059,262	0	3,822,905	3,822,905
1	548000	Generation Expense	0	294,341	294,341	0	190,939	190,939	0	103,402	103,402
1	549000	Miscellaneous Other Power Generation Expense	0	61,140	61,140	0	39,662	39,662	0	21,478	21,478
1	550000	Rent	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
MAINTENANCE											
1	551000	Supervision & Engineering	0	27,454	27,454	0	17,809	17,809	0	9,645	9,645
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	273,076	273,076	0	177,144	177,144	0	95,932	95,932
1	554000	Miscellaneous Other Power Generation Plant	0	5,460	5,460	0	3,542	3,542	0	1,918	1,918
TOTAL OTHER POWER GENERATION EXP			0	11,657,288	11,657,288	0	7,562,082	7,562,082	0	4,095,206	4,095,206
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,548,768	18,922,571	20,471,339	0	12,275,072	12,275,072	1,548,768	6,647,499	8,196,267
1	556000	System Control & Load Dispatching	0	44,290	44,290	0	28,731	28,731	0	15,559	15,559
E-557	557XXX	Other Expense	-2,576,267	10,665,539	8,089,272	-1,466,725	6,918,736	5,452,011	-1,109,542	3,746,803	2,637,261
TOTAL OTHER POWER SUPPLY EXPENSE			-1,027,499	29,632,400	28,604,901	-1,466,725	19,222,539	17,755,814	439,226	10,409,861	10,849,087
TOTAL POWER PRODUCTION O&M EXP			-115,787	46,183,300	46,067,513	-872,451	29,959,106	29,086,655	756,664	16,224,194	16,980,858

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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	182,324	201,408	13,184	118,274	131,458	5,900	64,050	69,950
1	561000	Load Dispatching	0	175,141	175,141	0	113,614	113,614	0	61,527	61,527
1	562000	Station Expense	0	16,555	16,555	0	10,739	10,739	0	5,816	5,816
1	563000	Overhead Line Expense	0	78,988	78,988	0	51,240	51,240	0	27,748	27,748
1	565000	Transmission of Electricity by Others	0	1,414,313	1,414,313	0	917,465	917,465	0	496,848	496,848
1	566000	Miscellaneous Transmission Expense	0	128,488	128,488	0	83,350	83,350	0	45,138	45,138
1	567000	Rent	0	6,743	6,743	0	4,374	4,374	0	2,369	2,369
MAINTENANCE											
1	568000	Supervision & Engineering	0	53,778	53,778	0	34,886	34,886	0	18,892	18,892
1	569000	Structures	3,071	27,960	31,031	0	18,138	18,138	3,071	9,822	12,893
1	570000	Station Equipment	0	341,500	341,500	0	221,531	221,531	0	119,969	119,969
1	571000	Overhead Lines	-39	130,182	130,143	-39	84,449	84,410	0	45,733	45,733
1	572000	Underground Lines	0	714	714	0	463	463	0	251	251
1	573000	Service Miscellaneous	0	4,269	4,269	0	2,769	2,769	0	1,500	1,500
TOTAL TRANSMISSION OPERATING EXP			22,116	2,560,955	2,583,071	13,145	1,661,292	1,674,437	8,971	899,663	908,634
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,289,847	2,289,847	0	1,485,424	1,485,424	0	804,423	804,423
1	403X40	Depreciation Expense--Transmission Plant	0	806,570	806,570	0	523,222	523,222	0	283,348	283,348
1	404X30	Amortization of Limited-Term Plant	232	7,903	8,135	232	5,127	5,359	0	2,776	2,776
1	404X20	Amortization of Hydro Licensing Costs	1,439	76,107	77,546	1,439	49,371	50,810	0	26,736	26,736
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407322	Reg Debit Spokane River Relicense	1,352	0	1,352	1,253	0	1,253	99	0	99
99	407422	Reg Credit Spokane River Relicense	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	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	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	70,392	70,392	0	45,663	45,663	0	24,729	24,729
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	-804,836	0	-804,836	-541,480	0	-541,480	-263,356	0	-263,356
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,318,362	1,318,362	0	855,222	855,222	0	463,140	463,140
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-611,361	4,585,848	3,974,487	-327,066	2,974,841	2,647,775	-284,295	1,611,007	1,326,712
TOTAL PRODUCTION & TRANS EXPENSE			-705,032	53,330,103	52,625,071	-1,186,372	34,595,239	33,408,867	481,340	18,734,864	19,216,204

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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	21,214	67,858	89,072	8,646	46,709	55,355	12,568	21,149	33,717
3	582000	Station Expense	40,412	-174	40,238	25,182	-120	25,062	15,230	-54	15,176
3	583000	Overhead Line Expense	103,939	55,966	159,905	63,096	38,524	101,620	40,843	17,442	58,285
3	584000	Underground Line Expense	54,352	0	54,352	44,293	0	44,293	10,059	0	10,059
3	585000	Street Light & Signal System Operation Expense	17,661	0	17,661	4,034	0	4,034	13,627	0	13,627
3	586000	Meter Expense	161,727	0	161,727	132,705	0	132,705	29,022	0	29,022
3	587000	Customer Installations Expense	94,293	0	94,293	42,351	0	42,351	51,942	0	51,942
3	588000	Miscellaneous Distribution Expense	306,774	210,388	517,162	221,565	144,818	366,383	85,209	65,570	150,779
3	589000	Rent	4,105	13,805	17,910	4,105	9,503	13,608	0	4,302	4,302
MAINTENANCE:											
3	590000	Supervision & Engineering	36,231	66,338	102,569	23,080	45,663	68,743	13,151	20,675	33,826
3	591000	Structures	20,723	0	20,723	19,905	0	19,905	818	0	818
3	592000	Station Equipment	62,234	4,048	66,282	48,663	2,786	51,449	13,571	1,262	14,833
3	593000	Overhead Lines	728,101	0	728,101	489,768	0	489,768	238,333	0	238,333
3	594000	Underground Lines	54,017	0	54,017	38,954	0	38,954	15,063	0	15,063
3	595000	Line Transformers	28,909	31,143	60,052	24,414	21,437	45,851	4,495	9,706	14,201
3	596000	Street Light & Signal System Maintenance Exp	47,115	0	47,115	27,340	0	27,340	19,775	0	19,775
3	597000	Meters	10,340	0	10,340	11,878	0	11,878	-1,538	0	-1,538
3	598000	Miscellaneous Distribution Expense	14,485	0	14,485	13,598	0	13,598	887	0	887
TOTAL DISTRIBUTION OPERATING EXP			1,806,632	449,372	2,256,004	1,243,577	309,320	1,552,897	563,055	140,052	703,107
99	403X50	Depreciation Expense--Distribution Plant	2,333,250	0	2,333,250	1,482,301	0	1,482,301	850,949	0	850,949
E-OTX		Taxes Other Than FIT--Distribution	3,304,677	0	3,304,677	2,872,989	0	2,872,989	431,688	0	431,688
TOTAL DISTRIBUTION EXPENSES			7,444,559	449,372	7,893,931	5,598,867	309,320	5,908,187	1,845,692	140,052	1,985,744
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	49,570	49,570	0	32,542	32,542	0	17,028	17,028
2	902000	Meter Reading Expenses	221,712	10,908	232,620	185,058	7,161	192,219	36,654	3,747	40,401
E-903	903XXX	Customer Records & Collection Expenses	166,351	494,708	661,059	113,810	324,402	438,212	52,541	170,306	222,847
2	904000	Uncollectible Accounts	0	287,310	287,310	0	188,616	188,616	0	98,694	98,694
2	905000	Misc Customer Accounts	0	18,102	18,102	0	11,884	11,884	0	6,218	6,218
TOTAL CUSTOMER ACCOUNTS EXPENSES			388,063	860,598	1,248,661	298,868	564,605	863,473	89,195	295,993	385,188
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,110,195	65,778	2,175,973	1,510,246	43,183	1,553,429	599,949	22,595	622,544
2	909000	Advertising	5,451	37,950	43,401	4,088	24,914	29,002	1,363	13,036	14,399
2	910000	Misc Customer Service & Info Exp	0	4,248	4,248	0	2,789	2,789	0	1,459	1,459
TOTAL CUSTOMER SERVICE & INFO EXP			2,115,646	107,976	2,223,622	1,514,334	70,886	1,585,220	601,312	37,090	638,402

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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	-128	-128	0	-84	-84	0	-44	-44
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	18,252	2,642	20,894	17,660	1,734	19,394	592	908	1,500
		TOTAL SALES EXPENSES	18,252	2,514	20,766	17,660	1,650	19,310	592	864	1,456
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,443	1,674,902	1,684,345	8,240	1,086,777	1,095,017	1,203	588,125	589,328
4	921000	Office Supplies & Expenses	1,439	312,177	313,616	1,439	202,559	203,998	0	109,618	109,618
4	922000	Admin Exp Transferred--Credit	0	-4,258	-4,258	0	-2,763	-2,763	0	-1,495	-1,495
4	923000	Outside Services Employed	0	909,487	909,487	0	590,130	590,130	0	319,357	319,357
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	225,442	225,442	0	146,280	146,280	0	79,162	79,162
4	926XXX	Employee Pensions and Benefits	28,280	88,032	116,312	20,881	57,120	78,001	7,399	30,912	38,311
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527
1	928000	Regulatory Commission Expenses	155,924	292,986	448,910	108,188	190,060	298,248	47,736	102,926	150,662
4	930000	Miscellaneous General Expenses	28,316	261,437	289,753	25,431	169,636	195,067	2,885	91,801	94,686
4	931000	Rents	5,694	55,994	61,688	4,662	36,332	40,994	1,032	19,662	20,694
4	935000	Maintenance of General Plant	60,575	624,189	684,764	15,234	405,011	420,245	45,341	219,178	264,519
		TOTAL ADMIN & GEN OPERATING EXP	290,198	4,548,357	4,838,555	184,075	2,951,199	3,135,274	106,123	1,597,158	1,703,281
E-ADP		Depreciation Expense--General Plant	217,815	538,151	755,966	118,165	349,185	467,350	99,650	188,966	288,616
E-CAM		Amortization--Intangible Plant--Software	0	371,178	371,178	0	240,843	240,843	0	130,335	130,335
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
		TOTAL ADMIN & GENERAL EXPENSES	508,013	5,458,306	5,966,319	302,240	3,541,629	3,843,869	205,773	1,916,677	2,122,450
		TOTAL EXPENSES BEFORE FIT	9,769,501	60,208,869	69,978,370	6,545,597	39,083,329	45,628,926	3,223,904	21,125,540	24,349,444
		NET OPERATING INCOME BEFORE FIT			15,368,688			9,120,980			6,247,708
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,717,559			1,478,027			1,239,532
E-FIT		DEFERRED FEDERAL INCOME TAX			1,032,197			661,272			370,925
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
		ELECTRIC NET OPERATING INCOME			11,627,667			6,987,347			4,640,320

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.834%	31.166%
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 April 30, 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	9,418,135	9,418,135	0	6,109,544	6,109,544	0	3,308,591	3,308,591
1	555312	Purchased Power -Lancaster	0	2,056,619	2,056,619	0	1,334,129	1,334,129	0	722,490	722,490
1	555313	Energy Deviationsr -Lancaster	0	103,740	103,740	0	67,296	67,296	0	36,444	36,444
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,548,768	0	1,548,768	0	0	0	1,548,768	0	1,548,768
1	555550	Non-Monetary Exchange Power	0	-3,348	-3,348	0	-2,172	-2,172	0	-1,176	-1,176
1	555700	Bookout Purchases	0	7,296,918	7,296,918	0	4,733,511	4,733,511	0	2,563,407	2,563,407
1	555710	Intercompany Purchased Power	0	50,507	50,507	0	32,764	32,764	0	17,743	17,743
TOTAL ACCOUNT 555			1,548,768	18,922,571	20,471,339	0	12,275,072	12,275,072	1,548,768	6,647,499	8,196,267

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 April 30, 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	435,067	435,067	0	282,228	282,228	0	152,839	152,839
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	9,954,850	9,954,850	0	6,457,711	6,457,711	0	3,497,139	3,497,139
1	557160	Power Supply Expense - Miscellaneous	0	28,800	28,800	0	18,683	18,683	0	10,117	10,117
99	557161	Unbilled Add-Ons	-67,282	0	-67,282	0	0	0	-67,282	0	-67,282
1	557170	Broker Fees - Power	0	27,809	27,809	0	18,040	18,040	0	9,769	9,769
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	0	0	0	0	0	0	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-1,508,183	0	-1,508,183	-1,508,183	0	-1,508,183	0	0	0
99	557380	Idaho PCA Deferred	-2,029,231	0	-2,029,231	0	0	0	-2,029,231	0	-2,029,231
99	557390	Idaho PCA Amortization	960,204	0	960,204	0	0	0	960,204	0	960,204
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	219,013	219,013	0	142,074	142,074	0	76,939	76,939
TOTAL ACCOUNT 557			-2,576,267	10,665,539	8,089,272	-1,466,725	6,918,736	5,452,011	-1,109,542	3,746,803	2,637,261

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 April 30, 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	166,351	478,647	644,998	113,810	314,227	428,037	52,541	164,420	216,961
12	903920	A/R Sold - Program Fees	0	16,061	16,061	0	10,175	10,175	0	5,886	5,886
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			166,351	494,708	661,059	113,810	324,402	438,212	52,541	170,306	222,847

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	12	Net Electric Plant	100.000%	63.354%	36.646%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended April 30, 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	-1,139	65,778	64,639	-1,139	43,183	42,044	0	22,595	22,595
99	908600	DSM Tariff Rider Expense Offset	2,255,456	0	2,255,456	1,632,302	0	1,632,302	623,154	0	623,154
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-170,412	0	-170,412	-120,917	0	-120,917	-49,495	0	-49,495
99	908990	DSM Amortization	26,290	0	26,290	0	0	0	26,290	0	26,290
TOTAL ACCOUNT 908			2,110,195	65,778	2,175,973	1,510,246	43,183	1,553,429	599,949	22,595	622,544

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended April 30, 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	85,347,058	54,749,906	30,597,152
E-OPS	Operating & Maintenance Expense	59,238,192	37,917,266	21,320,926
E-OPS	Book Depreciation & Amortization	6,117,139	3,983,449	2,133,690
E-OTX	Taxes Other than FIT	4,623,039	3,728,211	894,828
	Net Operating Income Before FIT	15,368,688	9,120,980	6,247,708
E-INT	Less: Monthly Interest Expense	4,732,578	3,085,864	1,646,715
E-SCM	Add: Schedule M Additions	7,650,081	5,495,589	2,154,492
E-SCM	Less: Schedule M Deductions	10,497,394	7,291,981	3,205,413
	Taxable Net Operating Income	7,788,797	4,238,724	3,550,072
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,726,078	1,483,553	1,242,525
1	Production Tax Credit	(8,519)	(5,526)	(2,993)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	2,717,559	1,478,027	1,239,532
E-DTE	Deferred FIT	1,032,197	661,272	370,925
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	3,741,021	2,133,633	1,607,388

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%

ELECTRIC SCHEDULE M ITEMS For Month Ended April 30, 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	289,325	289,325	0	183,299	183,299	0	106,026	106,026
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	-187,011	-187,011	0	-118,479	-118,479	0	-68,532	-68,532
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	6,214	6,214	0	4,032	4,032	0	2,182	2,182
99	997007 Idaho PCA	-1,069,027	0	-1,069,027	0	0	0	-1,069,027	0	-1,069,027
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	28,279	28,279	0	18,349	18,349	0	9,930	9,930
12	997016 Redemption Expense Amortization	0	115,456	115,456	0	73,146	73,146	0	42,310	42,310
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	483,624	0	483,624	131,390	0	131,390	352,234	0	352,234
4	997018 DSM Tariff Rider		-48	-48	0	-31	-31	0	-17	-17
1	997019 CSS Temporary Service Fees	74,491	0	74,491	19,350	0	19,350	55,141	0	55,141
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	12,761	0	12,761	15,388	0	15,388
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	66,165	66,165	0	38,272	38,272
99	997033 BPA Residential Exchange	-250,521	0	-250,521	-166,338	0	-166,338	-84,183	0	-84,183
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	404,397	404,397	0	265,483	265,483	0	138,914	138,914
99	997064 Chicago Climate Exchange	-35,244	0	-35,244	0	0	0	-35,244	0	-35,244
99	997065 Amortization - Unbilled Revenue Add-Ins	-136,075	0	-136,075	-52,976	0	-52,976	-83,099	0	-83,099
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,560,990	4,090,376	6,651,366	1,604,782	2,653,574	4,258,356	956,208	1,436,802	2,393,010
TOTAL SCHEDULE M ADDITIONS		2,000,830	5,649,251	7,650,081	1,832,373	3,663,216	5,495,589	168,457	1,986,035	2,154,492

ELECTRIC SCHEDULE M ITEMS For Month Ended April 30, 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	-1,724	0	-1,724	-1,724	0	-1,724	0	0	0
1	997044 Non-Monetary Power Costs	0	3,348	3,348	0	2,172	2,172	0	1,176	1,176
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)	-21,674	0	-21,674	0	0	0	-21,674	0	-21,674
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	8,865,742	8,865,742	0	5,674,252	5,674,252	0	3,191,490	3,191,490
99	997050 CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051 Wind Generation AFUDC - ID	9,751	0	9,751	0	0	0	9,751	0	9,751
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	55,951	0	55,951	-796	0	-796	56,747	0	56,747
1	997061 CDA Lake Fund Settlement - AN	0	-16,667	-16,667	0	-10,812	-10,812	0	-5,855	-5,855
99	997061 CDA Lake Fund 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	-70,392	-70,392	0	-45,663	-45,663	0	-24,729	-24,729
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	1,508,183	0	1,508,183	1,508,183	0	1,508,183	0	0	0
TOTAL SCHEDULE M DEDUCTIONS		1,454,972	9,042,422	10,497,394	1,503,113	5,788,868	7,291,981	-48,141	3,253,554	3,205,413

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.834%	31.166%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.154%	38.846%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.002%	35.998%
E-ALL	12	Net Electric Plant	100.000%	63.354%	36.646%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended April 30, 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	367,117	229,980	137,137
99	410100	Deferred Federal Income Tax Expense - Washington	669,020	669,020	0
99	410100	Deferred Federal Income Tax Expense - Idaho	308,432	0	308,432
		Sub-Total	1,344,569	899,000	445,569
14	411100	Deferred Federal Income Tax Expense - Allocated	-96,854	-60,674	-36,180
99	411100	Deferred Federal Income Tax Expense - Washington	-177,054	-177,054	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-38,464	0	-38,464
		Sub-Total	-312,372	-237,728	-74,644
		Total Deferred Federal Income Tax Expense	1,032,197	661,272	370,925
E-ALL	14	Net Allocated Schedule M	100.000%	62.645%	37.355%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended April 30, 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	1,652,300,760	1,053,495,396	598,805,364
	Interest Deduction for FIT Calculation	56,790,940	37,030,363	19,760,577
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 April 30, 2010 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	161,805	161,805	0	104,963	104,963	0	56,842	56,842
1	408150	R&P Property Tax--Production	0	860,722	860,722	0	558,350	558,350	0	302,372	302,372
1	408180	R&P Property Tax--Transmission	0	267,442	267,442	0	173,490	173,490	0	93,952	93,952
1	409100	State Income Tax--Montana & Oregon	0	28,393	28,393	0	18,419	18,419	0	9,974	9,974
TOTAL PRODUCTION & TRANSMISSION			0	1,318,362	1,318,362	0	855,222	855,222	0	463,140	463,140
DISTRIBUTION											
99	408110	State Excise Tax	1,388,799	0	1,388,799	1,388,799	0	1,388,799	0	0	0
99	408120	Municipal Occupation & License Tax	1,469,217	0	1,469,217	1,223,895	0	1,223,895	245,322	0	245,322
99	408160	Miscellaneous State or Local Tax--WA & ID	58	0	58	0	0	0	58	0	58
99	408170	R&P Property Tax--Distribution	411,425	0	411,425	260,295	0	260,295	151,130	0	151,130
99	409100	State Income Tax--Idaho	35,178	0	35,178	0	0	0	35,178	0	35,178
TOTAL DISTRIBUTION			3,304,677	0	3,304,677	2,872,989	0	2,872,989	431,688	0	431,688
TOTAL TAXES OTHER THAN FIT			3,304,677	1,318,362	4,623,039	2,872,989	855,222	3,728,211	431,688	463,140	894,828

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 April 30, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	302000	Franchises & Consents	431,651	44,044,166	44,475,817	431,651	28,571,450	29,003,101	0	15,472,716	15,472,716
1	182324/81	CDA Settlement	0	46,847,496	46,847,496	0	30,389,971	30,389,971	0	16,457,525	16,457,525
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	18,967,677	18,967,677	0	12,307,367	12,307,367	0	6,660,310	6,660,310
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,540,367	7,540,367	0	4,892,643	4,892,643	0	2,647,724	2,647,724
TOTAL INTANGIBLE PLANT			584,830	119,778,404	120,363,234	584,830	77,704,517	78,289,347	0	42,073,887	42,073,887
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	124,904,447	124,904,447	0	81,025,515	81,025,515	0	43,878,932	43,878,932
1	312000	Boiler Plant	0	166,981,488	166,981,488	0	108,320,891	108,320,891	0	58,660,597	58,660,597
1	314000	Turbogenerator Units	0	48,748,846	48,748,846	0	31,623,376	31,623,376	0	17,125,470	17,125,470
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	385,446,604	385,446,604	0	250,039,212	250,039,212	0	135,407,392	135,407,392
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,519,848	56,519,848	0	36,664,425	36,664,425	0	19,855,423	19,855,423
1	331XXX	Structures & Improvements	0	40,808,367	40,808,367	0	26,472,388	26,472,388	0	14,335,979	14,335,979
1	332XXX	Reservoirs, Dams, & Waterways	0	118,105,428	118,105,428	0	76,614,991	76,614,991	0	41,490,437	41,490,437
1	333000	Waterwheels, Turbines, & Generators	0	141,232,301	141,232,301	0	91,617,394	91,617,394	0	49,614,907	49,614,907
1	334000	Accessory Electric Equipment	0	33,744,886	33,744,886	0	21,890,308	21,890,308	0	11,854,578	11,854,578
1	335XXX	Miscellaneous Power Plant Equipment	0	7,321,232	7,321,232	0	4,749,283	4,749,283	0	2,571,949	2,571,949
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	399,731,625	399,731,625	0	259,305,906	259,305,906	0	140,425,719	140,425,719
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	21,152,323	21,152,323	0	13,721,512	13,721,512	0	7,430,811	7,430,811
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	198,745,225	198,745,225	0	128,926,027	128,926,027	0	69,819,198	69,819,198
1	345000	Accessory Electric Equipment	0	16,797,082	16,797,082	0	10,896,267	10,896,267	0	5,900,815	5,900,815
1	346000	Miscellaneous Power Plant Equipment	0	1,531,626	1,531,626	0	993,566	993,566	0	538,060	538,060
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	276,723,818	276,723,818	0	179,510,740	179,510,740	0	97,213,078	97,213,078
TOTAL PRODUCTION PLANT			0	1,061,902,047	1,061,902,047	0	688,855,858	688,855,858	0	373,046,189	373,046,189

ELECTRIC UTILITY PLANT For Month Ended April 30, 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	16,152,062	16,152,062	0	10,477,843	10,477,843	0	5,674,219	5,674,219
1	352XXX	Structures & Improvements	0	16,229,088	16,229,088	0	10,527,809	10,527,809	0	5,701,279	5,701,279
1	353000	Station Equipment	0	180,890,182	180,890,182	0	117,343,461	117,343,461	0	63,546,721	63,546,721
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	132,374,783	132,374,783	0	85,871,522	85,871,522	0	46,503,261	46,503,261
1	356000	Overhead Conductors & Devices	0	106,488,429	106,488,429	0	69,079,044	69,079,044	0	37,409,385	37,409,385
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	476,055,378	476,055,378	0	308,817,124	308,817,124	0	167,238,254	167,238,254
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	14,069,706	0	14,069,706	9,585,464	0	9,585,464	4,484,242	0	4,484,242
99	362000	Station Equipment	93,913,797	0	93,913,797	59,920,368	0	59,920,368	33,993,429	0	33,993,429
99	364000	Poles, Towers, & Fixtures	218,363,878	0	218,363,878	132,469,427	0	132,469,427	85,894,451	0	85,894,451
99	365000	Overhead Conductors & Devices	142,179,877	0	142,179,877	84,668,314	0	84,668,314	57,511,563	0	57,511,563
99	366000	Underground Conduit	75,522,119	0	75,522,119	46,585,051	0	46,585,051	28,937,068	0	28,937,068
99	367000	Underground Conductors & Devices	124,475,713	0	124,475,713	79,544,008	0	79,544,008	44,931,705	0	44,931,705
99	368000	Line Transformers	172,042,808	0	172,042,808	111,943,911	0	111,943,911	60,098,897	0	60,098,897
99	369XXX	Services	116,340,336	0	116,340,336	72,110,088	0	72,110,088	44,230,248	0	44,230,248
99	370000	Meters	45,197,252	0	45,197,252	16,456,416	0	16,456,416	28,740,836	0	28,740,836
99	373XXX	Street Light & Signal Systems	29,682,874	0	29,682,874	16,671,903	0	16,671,903	13,010,971	0	13,010,971
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,036,124,487	0	1,036,124,487	633,327,048	0	633,327,048	402,797,439	0	402,797,439
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	6,718,269	34,449,712	41,167,981	1,810,176	22,353,040	24,163,216	4,908,093	12,096,672	17,004,765
4	391XXX	Office Furniture & Equipment	0	27,222,558	27,222,558	0	17,663,629	17,663,629	0	9,558,929	9,558,929
4	392XXX	Transportation Equipment	10,265,174	6,260,577	16,525,751	7,106,051	4,062,238	11,168,289	3,159,123	2,198,339	5,357,462
4	393000	Stores Equipment	312,541	1,130,014	1,442,555	129,596	733,221	862,817	182,945	396,793	579,738
4	394000	Tools, Shop & Garage Equipment	1,762,112	4,684,496	6,446,608	1,321,730	3,039,582	4,361,312	440,382	1,644,914	2,085,296
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	22,083,601	8,967,440	31,051,041	14,470,651	5,818,613	20,289,264	7,612,950	3,148,827	10,761,777
4	397XXX	Communications Equipment	11,351,301	43,724,763	55,076,064	5,934,026	28,371,250	34,305,276	5,417,275	15,353,513	20,770,788
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	53,697,414	131,576,830	185,274,244	31,375,798	85,374,941	116,750,739	22,321,616	46,201,889	68,523,505
		TOTAL PLANT IN SERVICE	1,090,406,731	1,789,312,659	2,879,719,390	665,287,676	1,160,752,440	1,826,040,116	425,119,055	628,560,219	1,053,679,274
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,090,406,731	1,789,312,659	2,879,719,390	665,287,676	1,160,752,440	1,826,040,116	425,119,055	628,560,219	1,053,679,274

ELECTRIC UTILITY PLANT For Month Ended April 30, 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	255,611,594	255,611,594	0	165,815,241	165,815,241	0	89,796,353	89,796,353
1	108000	Hydro Production Plant	0	99,893,541	99,893,541	0	64,800,940	64,800,940	0	35,092,601	35,092,601
1	108X03	Other Production Plant	0	57,197,020	57,197,020	0	37,103,707	37,103,707	0	20,093,313	20,093,313
1	108X04	Transmission Plant	0	161,044,489	161,044,489	0	104,469,560	104,469,560	0	56,574,929	56,574,929
E-ADP	108X05	Distribution Plant	313,902,047	0	313,902,047	191,659,173	0	191,659,173	122,242,874	0	122,242,874
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,236	0	-88,236	-53,874	0	-53,874	-34,362	0	-34,362
E-ADP	108X06	General Plant - Non-Transportation	16,057,909	46,023,234	62,081,143	9,005,491	29,862,636	38,868,127	7,052,418	16,160,598	23,213,016
E-ADP	108X07	General Plant - Transportation	3,976,373	2,425,156	6,401,529	2,752,657	1,573,587	4,326,244	1,223,716	851,569	2,075,285
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-238,950	-238,950	0	-155,007	-155,007	0	-83,943	-83,943
TOTAL ACCUMULATED DEPRECIATION			333,848,093	621,956,084	955,804,177	203,363,447	403,470,664	606,834,111	130,484,646	218,485,420	348,970,066
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	26,127	4,587,790	4,613,917	26,127	2,976,099	3,002,226	0	1,611,691	1,611,691
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	86,146	86,146	0	55,897	55,897	0	30,249	30,249
E-CAM	111X08	Intangible Plant-Computer Software	0	13,734,870	13,734,870	0	8,912,008	8,912,008	0	4,822,862	4,822,862
TOTAL ACCUMULATED AMORTIZATION			136,805	18,409,238	18,546,043	136,805	11,944,284	12,081,089	0	6,464,954	6,464,954
NET ELECTRIC UTILITY PLANT			756,421,833	1,148,947,337	1,905,369,170	461,787,424	745,337,492	1,207,124,916	294,634,409	403,609,845	698,244,254

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 April 30, 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	756,421,833	1,148,947,337	1,905,369,170	461,787,424	745,337,492	1,207,124,916	294,634,409	403,609,845	698,244,254
	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	117,259	117,259	0	76,085	76,085	0	41,174	41,174
12	Deferred F.I.T. - Plant In Service (282900)	0	-249,269,541	-249,269,541	0	-157,922,225	-157,922,225	0	-91,347,316	-91,347,316
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-11,974,844	-11,974,844	0	-7,769,997	-7,769,997	0	-4,204,847	-4,204,847
99	ADFIT - Boulder Park Idaho Write Off (190040)	617,541	0	617,541	0	0	0	617,541	0	617,541
99	Spokane River Relicensing (283322)	-279,057	0	-279,057	-258,578	0	-258,578	-20,479	0	-20,479
99	Spokane River PM&Es (283323)	-215,518	0	-215,518	-164,195	0	-164,195	-51,323	0	-51,323
1	ADFIT - Lake CDA CDR Fund (283324)	0	-4,162,083	-4,162,083	0	-2,699,943	-2,699,943	0	-1,462,140	-1,462,140
99	ADFIT - Lake CDA CDR Fund (283324)	-39,225	0	-39,225	-39,225	0	-39,225	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,403,955	0	-2,403,955	-1,588,659	0	-1,588,659	-815,296	0	-815,296
1	CDA Lake Settlement (283382)	0	-12,934,540	-12,934,540	0	-8,390,636	-8,390,636	0	-4,543,904	-4,543,904
99	CDA Lake Settlement (283382)	-649,698	0	-649,698	-540,137	0	-540,137	-109,561	0	-109,561
12	Electric portion of Bond Redemptions (283850)	0	-2,559,568	-2,559,568	0	-1,621,589	-1,621,589	0	-937,979	-937,979
1	Colstrip PCB (283200)	0	-554,237	-554,237	0	-359,534	-359,534	0	-194,703	-194,703
	TOTAL ACCUM DEFERRED INCOME TAX	-2,969,912	-281,337,554	-284,307,466	-2,590,794	-178,687,839	-181,278,633	-379,118	-102,649,715	-103,028,833
	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)	5,670,470	0	5,670,470	4,070,047	0	4,070,047	1,600,423	0	1,600,423
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)	835,596	0	835,596	0	0	0	835,596	0	835,596
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	137,197	0	137,197	0	0	0	137,197	0	137,197
99	Invest in Exchange Power (124900, 124930)	22,968,646	0	22,968,646	22,968,646	0	22,968,646	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)	-2,306,967	0	-2,306,967	-739,343	0	-739,343	-1,567,624	0	-1,567,624
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)	797,306	0	797,306	738,794	0	738,794	58,512	0	58,512
99	Spokane River PM&Es (182323)	615,726	0	615,726	469,128	0	469,128	146,598	0	146,598
99	CDA CDR Fund (182324)	112,072	0	112,072	112,072	0	112,072	0	0	0
99	CDA Lake Settlement (182382)	1,543,249	0	1,543,249	1,543,249	0	1,543,249	0	0	0
99	CDA Lake Settlement (186382)	313,032	0	313,032	0	0	0	313,032	0	313,032
99	Montana Riverbed Settlement (186360)	6,868,443	0	6,868,443	4,539,025	0	4,539,025	2,329,418	0	2,329,418
99	Nez Perce Settlement - Idaho (186800)	398,693	0	398,693	0	0	0	398,693	0	398,693
4	Gain on Sale of General Office Bldg (253850)	0	-334,991	-334,991	0	-217,362	-217,362	0	-117,629	-117,629
	TOTAL OTHER ADJUSTMENTS	31,574,047	-334,991	31,239,056	27,866,475	-217,362	27,649,113	3,707,572	-117,629	3,589,943
	OTHER ADJUSTMENTS:	785,025,968	867,274,792	1,652,300,760	487,063,105	566,432,291	1,053,495,396	297,962,863	300,842,501	598,805,364

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%	63.354%	36.646%
E-ALL	13	Net Electric General Plant	100.000%	62.981%	37.019%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended April 30, 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	422,363	304,917	82,095
8			Utility 8	8,419	0	5,883
9			Utility 9	809	639	170
		TOTAL		431,591	305,556	88,148
7	404X32	PC Software	Utility 7	58,081	41,930	11,289
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		65,229	41,930	16,284
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		497,679	348,106	104,599

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 April 30, 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	590,953	426,627	114,864	49,463
8	Utility 8	11,596	0	8,104	3,492
9	Utility 9	59,896	47,285	12,611	0
9	Utility 9 - Washington	8,927	7,047	1,880	0
9	Utility 9 - Idaho	34,456	27,201	7,255	0
	Total	<u>705,828</u>	<u>508,160</u>	<u>144,714</u>	<u>52,955</u>
7	403X70 Utility 7	282	204	55	24
9	Utility 9	1,197	945	252	0
	Total	<u>1,479</u>	<u>1,149</u>	<u>307</u>	<u>24</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Month Ended April 30, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
389XXX Land & Land Rights														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	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
		TOTAL ACCOUNT	6,327,843	371,603	447,074	3,178,062	3,996,739	576,272	92,058	848,992	1,517,322	472,075	341,707	813,782
390XXX Structures & Improvements														
99		Utility 0	3,509,857	503,455	1,408,073	1,598,329	3,509,857	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	3,363,547	0	0	0	0	0	0	0	0	3,363,547	0	3,363,547
7		Utility 7	40,307,313	0	0	29,099,058	29,099,058	0	0	7,834,532	7,834,532	0	3,373,722	3,373,722
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	4,753,087	0	0	3,752,325	3,752,325	0	0	1,000,762	1,000,762	0	0	0
		TOTAL ACCOUNT	58,962,386	1,810,176	4,908,093	34,449,712	41,167,981	1,288,369	933,472	8,835,294	11,057,135	3,363,547	3,373,722	6,737,269
391XXX Office Furniture & Equipment														
99		Utility 0	1,322,058	0	0	1,322,058	1,322,058	0	0	0	0	0	0	0
7		Utility 7	35,876,747	0	0	25,900,500	25,900,500	0	0	6,973,363	6,973,363	0	3,002,884	3,002,884
8		Utility 8	387,702	0	0	0	0	0	0	270,934	270,934	0	116,768	116,768
		TOTAL ACCOUNT	37,586,507	0	0	27,222,558	27,222,558	0	0	7,244,297	7,244,297	0	3,119,652	3,119,652
392XXX Transportation Equipment														
99		Utility 0	13,809,712	6,113,060	2,572,259	5,124,393	13,809,712	0	0	0	0	0	0	0
99		Utility 1	4,927,095	0	0	0	0	2,969,707	1,012,349	945,039	4,927,095	0	0	0
99		Utility 2	2,111,085	0	0	0	0	0	0	0	0	2,111,085	0	2,111,085
7		Utility 7	523,735	0	0	378,100	378,100	0	0	101,798	101,798	0	43,837	43,837
9		Utility 9 - Wa	1,257,826	992,991	0	0	992,991	264,835	0	0	264,835	0	0	0
9		Utility 9 - Idaho	743,383	0	586,864	0	586,864	0	156,519	0	156,519	0	0	0
9		Utility 9 - Allocated	960,268	0	0	758,084	758,084	0	0	202,184	202,184	0	0	0
		TOTAL ACCOUNT	24,333,104	7,106,051	3,159,123	6,260,577	16,525,751	3,234,542	1,168,868	1,249,021	5,652,431	2,111,085	43,837	2,154,922

COMMON GENERAL PLANT
 For Month Ended April 30, 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
99	393000	Stores Equipment												
		Utility 0	383,459	10,739	14,745	357,975	383,459	0	0	0	0	0	0	0
		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
		Utility 9 - Wa	150,557	118,857	0	0	118,857	31,700	0	0	31,700	0	0	0
		Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0
		Utility 9 - Allocated	977,946	0	0	772,039	772,039	0	0	205,907	205,907	0	0	0
		TOTAL ACCOUNT	1,866,520	129,596	182,945	1,130,014	1,442,555	115,971	44,860	205,907	366,738	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment												
		Utility 0	3,455,054	1,287,102	432,867	1,735,085	3,455,054	0	0	0	0	0	0	0
		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
		Utility 7	3,749,332	0	0	2,706,755	2,706,755	0	0	728,758	728,758	0	313,819	313,819
		Utility 8	1,038,438	0	0	0	0	0	0	725,681	725,681	0	312,757	312,757
		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
		Utility 9 - Allocated	307,373	0	0	242,656	242,656	0	0	64,717	64,717	0	0	0
		TOTAL ACCOUNT	11,436,454	1,321,730	440,382	4,684,496	6,446,608	998,419	456,706	1,944,864	3,399,989	963,281	626,576	1,589,857
99	395000	Laboratory Equipment												
		Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	0
		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
		Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0
		Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0
		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
99	396XXX	Power Operated Equipment												
		Utility 0	29,196,978	13,906,108	7,203,862	8,087,008	29,196,978	0	0	0	0	0	0	0
		Utility 1	3,658,396	0	0	0	0	2,588,383	763,032	306,981	3,658,396	0	0	0
		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	35,295,144	14,470,651	7,612,950	8,967,440	31,051,041	2,738,949	872,138	542,809	4,153,896	43,834	46,373	90,207

COMMON GENERAL PLANT
 For Month Ended April 30, 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
	397XXX	Communication Equipment												
99		Utility 0	39,640,439	5,567,753	2,203,244	31,869,442	39,640,439	0	0	0	0	0	0	0
99		Utility 1	712,176	0	0	0	0	424,767	287,409	0	712,176	0	0	0
99		Utility 2	526,342	0	0	0	0	0	0	0	0	526,342	0	526,342
7		Utility 7	8,406,276	0	0	6,068,743	6,068,743	0	0	1,633,928	1,633,928	0	703,605	703,605
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	4,071,228	0	3,214,031	0	3,214,031	0	857,197	0	857,197	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	62,076,385	5,934,026	5,417,275	43,724,763	55,076,064	522,454	1,144,606	3,824,398	5,491,458	526,342	982,521	1,508,863
	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	241,134,260	31,375,798	22,321,616	131,576,830	185,274,244	9,583,376	4,748,522	25,109,458	39,441,356	7,811,099	8,607,560	16,418,659

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 April 30, 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	40,226,178	40,226,178	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-88,236	-88,236	0	0
99	108X06	Utility 1 - Allocated	607,471	0	607,471	0
99	108X06	Utility 1 - Washington	2,561,843	0	2,561,843	0
99	108X06	Utility 1 - Idaho	864,957	0	864,957	0
99	108X06	Utility 2	2,349,435	0	0	2,349,435
7	108X06	Utility 7	13,880,209	10,020,539	2,697,896	1,161,773
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-349,030	-251,975	-67,841	-29,214
8	108X06	Utility 8	899,855	0	628,837	271,018
9	108X06	Utility 9	15,421,669	12,174,637	3,247,032	0
Total			76,374,351	62,081,143	10,540,195	3,753,012

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,813,025	5,813,025	0	0
99	108X07	Utility 1 - Allocated	201,248	0	201,248	0
99	108X07	Utility 1 - Washington	429,317	0	429,317	0
99	108X07	Utility 1 - Idaho	183,633	0	183,633	0
99	108X07	Utility 2	996,409	0	0	996,409
7	108X07	Utility 7	39,538	28,544	7,685	3,309
9	108X07	Utility 9	709,304	559,960	149,344	0
Total			8,372,474	6,401,529	971,227	999,718

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 April 30, 2010 Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,036,124,487	0	1,036,124,487	633,327,048	0	633,327,048	402,797,439	0	402,797,439
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	1,031,846,612	0	1,031,846,612	630,013,202	0	630,013,202	401,833,410	0	401,833,410
		Percentage		0.000%	100.000%			61.057%			38.943%
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	313,902,047	191,659,173		191,659,173	122,242,874		122,242,874
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-88,236	-53,874		-53,874	-34,362		-34,362
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	313,902,047	0	313,902,047	191,659,173	0	191,659,173	122,242,874	0	122,242,874
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,236	0	-88,236	-53,874	0	-53,874	-34,362	0	-34,362
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	53,697,414	131,576,830	185,274,244	31,375,798	85,374,941	116,750,739	22,321,616	46,201,889	68,523,505
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	10,265,174	6,260,577	16,525,751	7,106,051	4,062,238	11,168,289	3,159,123	2,198,339	5,357,462
		Depreciable Non Transport General Plant	42,613,563	122,138,191	164,751,754	23,898,144	79,250,586	103,148,730	18,715,419	42,887,605	61,603,024
		Percentage		74.134%	100.000%			14.506%			11.360%
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,023,234	62,081,143	9,005,491			7,052,418		
	403X60	Common Depreciation Expense (C-DEP)		351,330	473,912	68,746			53,836		
	403X60	Washington Depreciation Expense (C-DEP)			7,047	7,047			0		
	403X60	Idaho Depreciation Expense (C-DEP)			27,201	0			27,201		
	403X60	Depreciation Expense		181,718	236,478	38,564			16,196		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	16,057,909	46,023,234	62,081,143	9,005,491	29,862,636	38,868,127	7,052,418	16,160,598	23,213,016
4	403X60	Depreciation Expense (C-DEP)	122,582	351,330	473,912	68,746	227,964	296,710	53,836	123,366	177,202
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,248	0	34,248	7,047	0	7,047	27,201	0	27,201
4	403X60	Depreciation Expense	54,760	181,718	236,478	38,564	117,910	156,474	16,196	63,808	80,004
		Total Depreciation Expense	211,590	533,048	744,638	114,357	345,874	460,231	97,233	187,174	284,407
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	10,265,174	6,260,577	16,525,751	7,106,051	4,062,238	11,168,289	3,159,123	2,198,339	5,357,462
		Percentage		37.884%	100.000%			43.000%			19.116%
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,425,156	6,401,529	2,752,657			1,223,716		
	403X70	Depreciation Expense (C-DEP)		435	1,149	494			220		
	403X70	Depreciation Expense		4,668	10,179	3,314			2,197		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,976,373	2,425,156	6,401,529	2,752,657	1,573,587	4,326,244	1,223,716	851,569	2,075,285
4	403X70	Depreciation Expense (C-DEP)	714	435	1,149	494	282	776	220	153	373
4	403X70	Depreciation Expense	5,511	4,668	10,179	3,314	3,029	6,343	2,197	1,639	3,836
		Total Depreciation Expense	6,225	5,103	11,328	3,808	3,311	7,119	2,417	1,792	4,209
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

COMMON INTANGIBLE PLANT
 For Month Ended April 30, 2010
 Average of Monthly Averages Basis

Report ID:
 C-IPL-1A

***** 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	701,274	0	0	0	0	532,824	168,450	0	701,274	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	895,332	0	0	153,199	153,199	532,824	168,450	40,859	742,133	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	25,196,151	0	0	18,189,857	18,189,857	0	0	4,897,376	4,897,376	0	2,108,918	2,108,918
8		Utility 8	505,123	0	0	0	0	0	0	352,990	352,990	0	152,133	152,133
		TOTAL ACCOUNT	26,525,534	0	0	18,967,677	18,967,677	0	0	5,250,366	5,250,366	46,440	2,261,051	2,307,491
	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	9,319,488	0	0	6,728,018	6,728,018	0	0	1,811,429	1,811,429	0	780,041	780,041
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,748,854	0	0	7,540,367	7,540,367	0	0	2,248,437	2,248,437	0	960,050	960,050
	TOTAL		38,169,720	0	0	26,661,243	26,661,243	532,824	168,450	7,539,662	8,240,936	46,440	3,221,101	3,267,541

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 April 30, 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	937,009	937,009	0	0
99		Utility 1	7,019	0	7,019	0
99		Utility 2 - Oregon	26,381	0	0	26,381
7		Utility 7	17,703,416	12,780,627	3,441,013	1,481,776
8		Utility 8	567,531	0	396,602	170,929
9		Utility 9	21,831	17,234	4,597	0
		Total	19,263,187	13,734,870	3,849,231	1,679,086
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
2		Utility 2 - Oregon	-38,454	0	0	-38,454
7		Utility 7	105,256	75,987	20,459	8,810
9		Utility 9	12,869	10,159	2,710	0
		Total	79,671	86,146	23,169	-29,644

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 April 30, 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	18,967,677	18,967,677	0	12,307,367	12,307,367	0	6,660,310	6,660,310
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,540,367	7,540,367	0	4,892,643	4,892,643	0	2,647,724	2,647,724
		Total Intangible Plant - Software	0	26,661,243	26,661,243	0	17,299,415	17,299,415	0	9,361,828	9,361,828
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		13,734,870	13,734,870	0			0		
	404	Amortization Expense (404X30, X31, X32)		371,178	371,178	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	13,734,870	13,734,870	0	8,912,008	8,912,008	0	4,822,862	4,822,862
4	404	Amortization Expense (404X30, X31, X32)	0	371,178	371,178	0	240,843	240,843	0	130,335	130,335
		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 April 30, 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	-14,721,317	-10,627,760	-2,861,382	-1,232,174
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,706,358	-1,347,084	-359,274	0
Total			<u>-16,427,675</u>	<u>-11,974,844</u>	<u>-3,220,656</u>	<u>-1,232,174</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%