

ELECTRIC RATE OF RETURN For Month Ended June 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	14,835,061	10,170,062	4,664,999
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	14,835,061	10,154,011	4,681,050
E-APL		Electric Net Rate Base	1,655,282,264	1,055,578,357	599,703,907
		RATE OF RETURN	0.896%	0.962%	0.781%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended June 30, 2010 Average of Monthly Averages Basis	<b>Report ID:</b> 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	6/30/2010	354,932	232,899	122,033
		Percent		100.000%	65.618%	34.382%
3	E-OPS	Direct Distribution Operating Expense		1,825,844	1,250,216	575,628
		Percent		100.000%	68.473%	31.527%
	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%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho		
		Input Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
		Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
		Adjustments		0			
		Total		106,543,925	83,579,350	17,146,261	5,818,314
		Percentage		100.000%	78.446%	16.093%	5.461%
		Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
		Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
		Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
		Total		63,853,753	49,421,070	9,701,937	4,730,746
		Percentage		100.000%	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
		Percentage		100.000%	52.992%	32.802%	14.206%
		Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
		Percentage		100.000%	79.940%	13.657%	6.403%
		Total Percentages		400.000%	288.775%	77.746%	33.479%
7		Average (CD AA)		100.000%	72.193%	19.437%	8.370%
		Input Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,344,573	0	1,344,573	XXXXXX
		Total		22,964,575	0	17,146,261	5,818,314
		Percentage		100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894		11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,158,379	0	1,158,379	XXXXXX
		Total		14,432,683	0	9,701,937	4,730,746
		Percentage		100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09		316,350	0	220,748	95,602
		Percentage		100.000%	0.000%	69.780%	30.220%
		Net Direct Plant		450,456,474	0	305,689,899	144,766,575
		Percentage		100.000%	0.000%	67.862%	32.138%
		Total Percentages		400.000%	0.000%	279.528%	120.472%
8		Average (GD AA)		100.000%	0.000%	69.882%	30.118%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
		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	726,629,887	444,752,852	281,877,035	
		Percent	100.000%	61.208%	38.792%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,615,147	4,233,824	2,381,323	
		Percent	100.000%	64.002%	35.998%	
12	E-PLT	Net Electric Plant	1,909,850,598	1,210,323,518	699,527,080	
		Percent	100.000%	63.373%	36.627%	
13	E-PLT	Net Electric General Plant	119,046,095	75,085,672	43,960,423	
		Percent	100.000%	63.073%	36.927%	
14	E-SCM	Net Allocated Schedule M	-2,713,713	-1,706,460	-1,007,253	
		Percent	100.000%	62.883%	37.117%	

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended June 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	<u>1,145,118,031</u>	<u>735,753,056</u>	<u>523,396,829</u>	<u>170,166,505</u>

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 June 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	19,557,858	0	19,557,858	12,949,989	0	12,949,989	6,607,869	0	6,607,869
99	442200	Commercial - Firm & Int.	20,690,403	0	20,690,403	14,339,565	0	14,339,565	6,350,838	0	6,350,838
1	442300	Industrial	9,611,316	0	9,611,316	4,388,100	0	4,388,100	5,223,216	0	5,223,216
99	444000	Public Street & Highway Lighting	549,848	0	549,848	365,294	0	365,294	184,554	0	184,554
99	499XXX	Unbilled Revenue	-958,314	0	-958,314	-379,057	0	-379,057	-579,257	0	-579,257
99	448000	Interdepartmental Revenue	77,193	0	77,193	62,819	0	62,819	14,374	0	14,374
TOTAL SALES TO ULTIMATE CUSTOMERS			49,528,304	0	49,528,304	31,726,710	0	31,726,710	17,801,594	0	17,801,594
1	447XXX	Sales for Resale	0	16,665,613	16,665,613	0	10,810,983	10,810,983	0	5,854,630	5,854,630
TOTAL SALES OF ELECTRICITY			49,528,304	16,665,613	66,193,917	31,726,710	10,810,983	42,537,693	17,801,594	5,854,630	23,656,224
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	45,751	0	45,751	27,027	0	27,027	18,724	0	18,724
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	211,700	3,512	215,212	140,862	2,278	143,140	70,838	1,234	72,072
1	456XXX	Other Electric Revenues	16,896	11,960,544	11,977,440	13,173	7,758,805	7,771,978	3,723	4,201,739	4,205,462
TOTAL OTHER OPERATING REVENUE			274,347	11,994,184	12,268,531	181,062	7,780,627	7,961,689	93,285	4,213,557	4,306,842
TOTAL ELECTRIC REVENUE			49,802,651	28,659,797	78,462,448	31,907,772	18,591,610	50,499,382	17,894,879	10,068,187	27,963,066
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	52,992	52,992	0	34,376	34,376	0	18,616	18,616
1	501000	Fuel	0	1,262,965	1,262,965	0	819,285	819,285	0	443,680	443,680
1	502000	Steam Expense	0	258,954	258,954	0	167,983	167,983	0	90,971	90,971
1	505000	Electric Expense	0	34,770	34,770	0	22,555	22,555	0	12,215	12,215
1	506000	Miscellaneous Steam Power Generation Expense	-69,973	222,836	152,863	-321,894	144,554	-177,340	251,921	78,282	330,203
1	507000	Rent	0	1,247	1,247	0	809	809	0	438	438
MAINTENANCE											
1	510000	Supervision & Engineering	0	46,790	46,790	0	30,353	30,353	0	16,437	16,437
1	511000	Structures	0	47,169	47,169	0	30,599	30,599	0	16,570	16,570
1	512000	Boiler Plant	0	514,520	514,520	0	333,769	333,769	0	180,751	180,751
1	513000	Electric Plant	0	188,839	188,839	0	122,500	122,500	0	66,339	66,339
1	514000	Miscellaneous Steam Plant	0	61,142	61,142	0	39,663	39,663	0	21,479	21,479
TOTAL STEAM POWER GENERATION EXP			-69,973	2,692,224	2,622,251	-321,894	1,746,446	1,424,552	251,921	945,778	1,197,699

ELECTRIC OPERATING STATEMENT For Month Ended June 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
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	189,615	189,615	0	123,003	123,003	0	66,612	66,612
1	536000	Water for Power	0	68,389	68,389	0	44,364	44,364	0	24,025	24,025
1	537000	Hydraulic Expense	293,307	57,308	350,615	210,388	37,176	247,564	82,919	20,132	103,051
1	538000	Electric Expense	0	442,086	442,086	0	286,781	286,781	0	155,305	155,305
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	35,479	35,479	0	23,015	23,015	0	12,464	12,464
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
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	12,030	12,030	0	7,804	7,804	0	4,226	4,226
1	542000	Structures	0	35,772	35,772	0	23,205	23,205	0	12,567	12,567
1	543000	Reservoirs, Dams, & Waterways	0	14,794	14,794	0	9,597	9,597	0	5,197	5,197
1	544000	Electric Plant	0	69,867	69,867	0	45,323	45,323	0	24,544	24,544
1	545000	Miscellaneous Hydraulic Plant	0	15,064	15,064	0	9,772	9,772	0	5,292	5,292
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>736,713</b>	<b>1,033,854</b>	<b>1,770,567</b>	<b>498,336</b>	<b>670,661</b>	<b>1,168,997</b>	<b>238,377</b>	<b>363,193</b>	<b>601,570</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	61,821	61,821	0	40,103	40,103	0	21,718	21,718
1	547000	Fuel	0	1,208,714	1,208,714	0	784,093	784,093	0	424,621	424,621
1	548000	Generation Expense	0	150,128	150,128	0	97,388	97,388	0	52,740	52,740
1	549000	Miscellaneous Other Power Generation Expense	0	38,921	38,921	0	25,248	25,248	0	13,673	13,673
1	550000	Rent	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	134,386	134,386	0	87,176	87,176	0	47,210	47,210
1	552000	Structures	0	52	52	0	34	34	0	18	18
1	553000	Generating & Electric Equipment	0	161,903	161,903	0	105,026	105,026	0	56,877	56,877
1	554000	Miscellaneous Other Power Generation Plant	0	9,231	9,231	0	5,988	5,988	0	3,243	3,243
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>1,762,337</b>	<b>1,762,337</b>	<b>0</b>	<b>1,143,227</b>	<b>1,143,227</b>	<b>0</b>	<b>619,110</b>	<b>619,110</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,569,928	13,805,078	15,375,006	0	8,955,354	8,955,354	1,569,928	4,849,724	6,419,652
1	556000	System Control & Load Dispatching	0	43,410	43,410	0	28,160	28,160	0	15,250	15,250
E-557	557XXX	Other Expense	43,509	11,665,783	11,709,292	-710,421	7,567,593	6,857,172	753,930	4,098,190	4,852,120
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>1,613,437</b>	<b>25,514,271</b>	<b>27,127,708</b>	<b>-710,421</b>	<b>16,551,107</b>	<b>15,840,686</b>	<b>2,323,858</b>	<b>8,963,164</b>	<b>11,287,022</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>2,280,177</b>	<b>31,002,686</b>	<b>33,282,863</b>	<b>-533,979</b>	<b>20,111,441</b>	<b>19,577,462</b>	<b>2,814,156</b>	<b>10,891,245</b>	<b>13,705,401</b>

ELECTRIC OPERATING STATEMENT For Month Ended June 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	157,099	176,183	13,184	101,910	115,094	5,900	55,189	61,089
1	561000	Load Dispatching	0	171,028	171,028	0	110,946	110,946	0	60,082	60,082
1	562000	Station Expense	0	11,886	11,886	0	7,710	7,710	0	4,176	4,176
1	563000	Overhead Line Expense	0	90,331	90,331	0	58,598	58,598	0	31,733	31,733
1	565000	Transmission of Electricity by Others	0	1,412,325	1,412,325	0	916,175	916,175	0	496,150	496,150
1	566000	Miscellaneous Transmission Expense	0	96,739	96,739	0	62,755	62,755	0	33,984	33,984
1	567000	Rent	0	8,750	8,750	0	5,676	5,676	0	3,074	3,074
MAINTENANCE											
1	568000	Supervision & Engineering	0	59,603	59,603	0	38,664	38,664	0	20,939	20,939
1	569000	Structures	189	25,430	25,619	0	16,496	16,496	189	8,934	9,123
1	570000	Station Equipment	0	136,159	136,159	0	88,326	88,326	0	47,833	47,833
1	571000	Overhead Lines	-277	156,781	156,504	0	101,704	101,704	-277	55,077	54,800
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	230	-609	-379	230	-395	-165	0	-214	-214
TOTAL TRANSMISSION OPERATING EXP			19,226	2,325,522	2,344,748	13,414	1,508,565	1,521,979	5,812	816,957	822,769
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,298,047	2,298,047	0	1,490,743	1,490,743	0	807,304	807,304
1	403X40	Depreciation Expense--Transmission Plant	0	808,506	808,506	0	524,478	524,478	0	284,028	284,028
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	76,161	77,600	1,439	49,406	50,845	0	26,755	26,755
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	-50,169	-50,169	0	-32,545	-32,545	0	-17,624	-17,624
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	-652,085	0	-652,085	-445,240	0	-445,240	-206,845	0	-206,845
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,383,185	1,383,185	0	897,273	897,273	0	485,912	485,912
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-458,610	4,610,691	4,152,081	-230,826	2,990,957	2,760,131	-227,784	1,619,734	1,391,950
TOTAL PRODUCTION & TRANS EXPENSE			1,840,793	37,938,899	39,779,692	-751,391	24,610,963	23,859,572	2,592,184	13,327,936	15,920,120



ELECTRIC OPERATING STATEMENT For Month Ended June 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	32,064	94,182	126,246	13,790	64,489	78,279	18,274	29,693	47,967
3	582000	Station Expense	51,678	0	51,678	31,631	0	31,631	20,047	0	20,047
3	583000	Overhead Line Expense	118,032	46,335	164,367	78,496	31,727	110,223	39,536	14,608	54,144
3	584000	Underground Line Expense	68,411	0	68,411	42,074	0	42,074	26,337	0	26,337
3	585000	Street Light & Signal System Operation Expense	14,229	0	14,229	1,602	0	1,602	12,627	0	12,627
3	586000	Meter Expense	162,211	0	162,211	147,445	0	147,445	14,766	0	14,766
3	587000	Customer Installations Expense	71,623	0	71,623	35,759	0	35,759	35,864	0	35,864
3	588000	Miscellaneous Distribution Expense	260,007	177,010	437,017	191,827	121,204	313,031	68,180	55,806	123,986
3	589000	Rent	-96	16,237	16,141	0	11,118	11,118	-96	5,119	5,023
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	30,703	60,397	91,100	18,152	41,356	59,508	12,551	19,041	31,592
3	591000	Structures	36,630	0	36,630	30,112	0	30,112	6,518	0	6,518
3	592000	Station Equipment	50,457	-586	49,871	41,882	-401	41,481	8,575	-185	8,390
3	593000	Overhead Lines	715,326	0	715,326	469,530	0	469,530	245,796	0	245,796
3	594000	Underground Lines	65,491	0	65,491	41,227	0	41,227	24,264	0	24,264
3	595000	Line Transformers	79,178	15,201	94,379	57,053	10,409	67,462	22,125	4,792	26,917
3	596000	Street Light & Signal System Maintenance Exp	35,484	0	35,484	20,489	0	20,489	14,995	0	14,995
3	597000	Meters	12,479	0	12,479	10,677	0	10,677	1,802	0	1,802
3	598000	Miscellaneous Distribution Expense	21,937	3,752	25,689	18,470	2,569	21,039	3,467	1,183	4,650
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>1,825,844</b>	<b>412,528</b>	<b>2,238,372</b>	<b>1,250,216</b>	<b>282,471</b>	<b>1,532,687</b>	<b>575,628</b>	<b>130,057</b>	<b>705,685</b>
99	403X50	Depreciation Expense--Distribution Plant	2,351,866	0	2,351,866	1,495,381	0	1,495,381	856,485	0	856,485
E-OTX		Taxes Other Than FIT--Distribution	3,125,935	0	3,125,935	2,607,741	0	2,607,741	518,194	0	518,194
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>7,303,645</b>	<b>412,528</b>	<b>7,716,173</b>	<b>5,353,338</b>	<b>282,471</b>	<b>5,635,809</b>	<b>1,950,307</b>	<b>130,057</b>	<b>2,080,364</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	54,227	54,227	0	35,583	35,583	0	18,644	18,644
2	902000	Meter Reading Expenses	222,137	8,708	230,845	190,099	5,714	195,813	32,038	2,994	35,032
E-903	903XXX	Customer Records & Collection Expenses	157,994	507,182	665,176	108,143	332,318	440,461	49,851	174,864	224,715
2	904000	Uncollectible Accounts	0	75,587	75,587	0	49,599	49,599	0	25,988	25,988
2	905000	Misc Customer Accounts	0	8,311	8,311	0	5,454	5,454	0	2,857	2,857
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>380,131</b>	<b>654,015</b>	<b>1,034,146</b>	<b>298,242</b>	<b>428,668</b>	<b>726,910</b>	<b>81,889</b>	<b>225,347</b>	<b>307,236</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,011,412	52,154	2,063,566	1,443,500	34,222	1,477,722	567,912	17,932	585,844
2	909000	Advertising	5,463	94,379	99,842	4,093	61,930	66,023	1,370	32,449	33,819
2	910000	Misc Customer Service & Info Exp	0	6,708	6,708	0	4,402	4,402	0	2,306	2,306
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,016,875</b>	<b>153,241</b>	<b>2,170,116</b>	<b>1,447,593</b>	<b>100,554</b>	<b>1,548,147</b>	<b>569,282</b>	<b>52,687</b>	<b>621,969</b>

ELECTRIC OPERATING STATEMENT For Month Ended June 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
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	1,532	1,532	0	1,005	1,005	0	527	527
2	913000	Advertising	0	371	371	0	243	243	0	128	128
2	916000	Miscellaneous Sales Expenses	14,210	2,798	17,008	13,742	1,836	15,578	468	962	1,430
<b>TOTAL SALES EXPENSES</b>			<b>14,210</b>	<b>4,701</b>	<b>18,911</b>	<b>13,742</b>	<b>3,084</b>	<b>16,826</b>	<b>468</b>	<b>1,617</b>	<b>2,085</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	11,990	1,531,508	1,543,498	5,749	993,734	999,483	6,241	537,774	544,015
4	921000	Office Supplies & Expenses	-1,983	305,217	303,234	-1,983	198,043	196,060	0	107,174	107,174
4	922000	Admin Exp Transferred--Credit	0	-4,495	-4,495	0	-2,917	-2,917	0	-1,578	-1,578
4	923000	Outside Services Employed	0	1,671,343	1,671,343	0	1,084,468	1,084,468	0	586,875	586,875
4	924000	Property Insurance Premium	0	107,922	107,922	0	70,026	70,026	0	37,896	37,896
4	925XXX	Injuries and Damages	0	322,653	322,653	0	209,357	209,357	0	113,296	113,296
4	926XXX	Employee Pensions and Benefits	28,280	97,831	126,111	20,881	63,479	84,360	7,399	34,352	41,751
4	927000	Franchise Requirements	150	0	150	0	0	0	150	0	150
1	928000	Regulatory Commission Expenses	159,719	307,700	467,419	98,386	199,605	297,991	61,333	108,095	169,428
4	930000	Miscellaneous General Expenses	23,178	310,816	333,994	19,893	201,676	221,569	3,285	109,140	112,425
4	931000	Rents	0	55,890	55,890	0	36,265	36,265	0	19,625	19,625
4	935000	Maintenance of General Plant	48,147	583,122	631,269	10,740	378,365	389,105	37,407	204,757	242,164
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>269,481</b>	<b>5,289,507</b>	<b>5,558,988</b>	<b>153,666</b>	<b>3,432,101</b>	<b>3,585,767</b>	<b>115,815</b>	<b>1,857,406</b>	<b>1,973,221</b>
E-ADP		Depreciation Expense--General Plant	216,279	553,823	770,102	115,713	359,354	475,067	100,566	194,469	295,035
E-CAM		Amortization--Intangible Plant--Software	0	378,372	378,372	0	245,510	245,510	0	132,862	132,862
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>485,760</b>	<b>6,222,322</b>	<b>6,708,082</b>	<b>269,379</b>	<b>4,037,367</b>	<b>4,306,746</b>	<b>216,381</b>	<b>2,184,955</b>	<b>2,401,336</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>12,041,414</b>	<b>45,385,706</b>	<b>57,427,120</b>	<b>6,630,903</b>	<b>29,463,107</b>	<b>36,094,010</b>	<b>5,410,511</b>	<b>15,922,599</b>	<b>21,333,110</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>21,035,328</b>						<b>6,629,956</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual									2,258,073
E-FIT		DEFERRED FEDERAL INCOME TAX									-290,047
E-FIT		AMORTIZED ITC - NOXON									-3,069
<b>ELECTRIC NET OPERATING INCOME</b>					<b>14,835,061</b>						<b>4,664,999</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.473%	31.527%
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 June 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	6,215,601	6,215,601	0	4,032,060	4,032,060	0	2,183,541	2,183,541
1	555312	Purchased Power -Lancaster	0	1,747,806	1,747,806	0	1,133,802	1,133,802	0	614,004	614,004
1	555313	Energy Deviationsr -Lancaster	0	-76	-76	0	-49	-49	0	-27	-27
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,569,928	0	1,569,928	0	0	0	1,569,928	0	1,569,928
1	555550	Non-Monetary Exchange Power	0	-6,994	-6,994	0	-4,537	-4,537	0	-2,457	-2,457
1	555700	Bookout Purchases	0	5,802,701	5,802,701	0	3,764,212	3,764,212	0	2,038,489	2,038,489
1	555710	Intercompany Purchased Power	0	46,040	46,040	0	29,866	29,866	0	16,174	16,174
TOTAL ACCOUNT 555			1,569,928	13,805,078	15,375,006	0	8,955,354	8,955,354	1,569,928	4,849,724	6,419,652

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 June 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	446,171	446,171	0	289,431	289,431	0	156,740	156,740
1	557010	Other Power Supply Expense - Financial	0	54,728	54,728	0	35,502	35,502	0	19,226	19,226
1	557150	Fuel - Economic Dispatch	0	11,080,716	11,080,716	0	7,188,060	7,188,060	0	3,892,656	3,892,656
1	557160	Power Supply Expense - Miscellaneous	0	29,044	29,044	0	18,841	18,841	0	10,203	10,203
99	557161	Unbilled Add-Ons	-18,032	0	-18,032	0	0	0	-18,032	0	-18,032
1	557170	Broker Fees - Power	0	27,124	27,124	0	17,595	17,595	0	9,529	9,529
99	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	126,537	0	126,537	126,537	0	126,537	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-878,416	0	-878,416	-878,416	0	-878,416	0	0	0
99	557380	Idaho PCA Deferred	-132,734	0	-132,734	0	0	0	-132,734	0	-132,734
99	557390	Idaho PCA Amortization	877,929	0	877,929	0	0	0	877,929	0	877,929
1	557610	Other Expenses - Exposure	0	28,000	28,000	0	18,164	18,164	0	9,836	9,836
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 557			43,509	11,665,783	11,709,292	-710,421	7,567,593	6,857,172	753,930	4,098,190	4,852,120

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 June 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	157,994	485,581	643,575	108,143	318,629	426,772	49,851	166,952	216,803
12	903920	A/R Sold - Program Fees	0	21,601	21,601	0	13,689	13,689	0	7,912	7,912
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			157,994	507,182	665,176	108,143	332,318	440,461	49,851	174,864	224,715

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	12	Net Electric Plant	100.000%	63.373%	36.627%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended June 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	-284	52,154	51,870	-284	34,222	33,938	0	17,932	17,932
99	908600	DSM Tariff Rider Expense Offset	2,020,893	0	2,020,893	1,463,534	0	1,463,534	557,359	0	557,359
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-35,487	0	-35,487	-19,750	0	-19,750	-15,737	0	-15,737
99	908990	DSM Amortization	26,290	0	26,290	0	0	0	26,290	0	26,290
TOTAL ACCOUNT 908			2,011,412	52,154	2,063,566	1,443,500	34,222	1,477,722	567,912	17,932	585,844

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended June 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	78,462,448	50,499,382	27,963,066
E-OPS	Operating & Maintenance Expense	46,648,144	28,509,778	18,138,366
E-OPS	Book Depreciation & Amortization	6,269,856	4,079,218	2,190,638
E-OTX	Taxes Other than FIT	4,509,120	3,505,014	1,004,106
	Net Operating Income Before FIT	21,035,328	14,405,372	6,629,956
E-INT	Less: Monthly Interest Expense	4,741,151	3,091,965	1,649,186
E-SCM	Add: Schedule M Additions	11,089,393	6,769,617	4,319,776
E-SCM	Less: Schedule M Deductions	9,391,614	6,570,587	2,821,027
	Taxable Net Operating Income	17,991,956	11,512,437	6,479,519
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	6,297,185	4,029,353	2,267,832
1	Production Tax Credit	(27,779)	(18,020)	(9,759)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	6,269,406	4,011,333	2,258,073
E-DTE	Deferred FIT	-60,404	229,643	-290,047
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	6,200,267	4,235,310	1,964,957

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 June 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	375,169	375,169	0	237,756	237,756	0	137,413	137,413
2	997002 Injuries and Damages	0	356	356	0	234	234	0	122	122
12	997003 Salvage	0	841,010	841,010	0	532,973	532,973	0	308,037	308,037
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	70,369	70,369	0	45,660	45,660	0	24,709	24,709
99	997007 Idaho PCA	934,802	0	934,802	0	0	0	934,802	0	934,802
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	28,540	28,540	0	18,518	18,518	0	10,022	10,022
12	997016 Redemption Expense Amortization	0	172,095	172,095	0	109,062	109,062	0	63,033	63,033
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	341,108	0	341,108	222,267	0	222,267	118,841	0	118,841
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	21,936	0	21,936	5,400	0	5,400	16,536	0	16,536
4	997020 FAS87 Current Pension Accrual	0	800,644	800,644	0	519,506	519,506	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	66,185	66,185	0	38,252	38,252
99	997033 BPA Residential Exchange	-19,809	0	-19,809	-13,329	0	-13,329	-6,480	0	-6,480
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	-114	-114	0	-74	-74	0	-40	-40
2	997066 Miscellaneous Schedule M Additions	0	-130,594	-130,594	0	-85,693	-85,693	0	-44,901	-44,901
99	997064 Chicago Climate Exchange	-35,303	0	-35,303	0	0	0	-35,303	0	-35,303
99	997065 Amortization - Unbilled Revenue Add-Ins	-4,070	0	-4,070	8,844	0	8,844	-12,914	0	-12,914
99	997070 Centralia	517,542	0	517,542	517,542	0	517,542	0	0	0
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	2,578,070	4,123,432	6,701,502	1,615,410	2,675,020	4,290,430	962,660	1,448,412	2,411,072
	TOTAL SCHEDULE M ADDITIONS	4,706,868	6,382,525	11,089,393	2,652,299	4,117,318	6,769,617	2,054,569	2,265,207	4,319,776



ELECTRIC SCHEDULE M ITEMS For Month Ended June 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	-128,261	0	-128,261	-128,261	0	-128,261	0	0	0
1	997044	Non-Monetary Power Costs	0	6,994	6,994	0	4,537	4,537	0	2,457	2,457
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)	-21,710	0	-21,710	0	0	0	-21,710	0	-21,710
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	9,947	0	9,947	0	0	0	9,947	0	9,947
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	-430,559	0	-430,559	0	0	0	-430,559	0	-430,559
99	997059	Spokane River Relicensing PME	52,304	0	52,304	-796	0	-796	53,100	0	53,100
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	-70,391	-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	50,169	50,169	0	32,545	32,545	0	17,624	17,624
1	997068	Noxon	0	2,002	2,002	0	1,299	1,299	0	703	703
1	997069	Lancaster Deferral	878,416	0	878,416	878,416	0	878,416	0	0	0
		TOTAL SCHEDULE M DEDUCTIONS	295,376	9,096,238	9,391,614	746,809	5,823,778	6,570,587	-451,433	3,272,460	2,821,027

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.473%	31.527%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.208%	38.792%
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%	63.373%	36.627%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended June 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	343,698	216,128	127,570
99	410100	Deferred Federal Income Tax Expense - Washington	143,912	143,912	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-395,590	0	-395,590
		Sub-Total	92,020	360,040	-268,020
14	411100	Deferred Federal Income Tax Expense - Allocated	118,302	74,392	43,910
99	411100	Deferred Federal Income Tax Expense - Washington	-204,789	-204,789	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-65,937	0	-65,937
		Sub-Total	-152,424	-130,397	-22,027
		Total Deferred Federal Income Tax Expense	-60,404	229,643	-290,047
E-ALL	14	Net Allocated Schedule M	100.000%	62.883%	37.117%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended June 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	1,655,282,264	1,055,578,357	599,703,907
	Interest Deduction for FIT Calculation	56,893,808	37,103,579	19,790,229
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 June 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
<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	190,485	190,485	0	123,568	123,568	0	66,917	66,917
1	408150	R&P Property Tax--Production	0	843,018	843,018	0	546,866	546,866	0	296,152	296,152
1	408180	R&P Property Tax--Transmission	0	265,461	265,461	0	172,205	172,205	0	93,256	93,256
1	409100	State Income Tax--Montana & Oregon	0	84,221	84,221	0	54,634	54,634	0	29,587	29,587
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,383,185</b>	<b>1,383,185</b>	<b>0</b>	<b>897,273</b>	<b>897,273</b>	<b>0</b>	<b>485,912</b>	<b>485,912</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,260,965	0	1,260,965	1,260,965	0	1,260,965	0	0	0
99	408120	Municipal Occupation & License Tax	1,310,540	0	1,310,540	1,090,609	0	1,090,609	219,931	0	219,931
99	408160	Miscellaneous State or Local Tax--WA & ID	706	0	706	0	0	0	706	0	706
99	408170	R&P Property Tax--Distribution	407,297	0	407,297	256,167	0	256,167	151,130	0	151,130
99	409100	State Income Tax--Idaho	146,427	0	146,427	0	0	0	146,427	0	146,427
<b>TOTAL DISTRIBUTION</b>			<b>3,125,935</b>	<b>0</b>	<b>3,125,935</b>	<b>2,607,741</b>	<b>0</b>	<b>2,607,741</b>	<b>518,194</b>	<b>0</b>	<b>518,194</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>3,125,935</b>	<b>1,383,185</b>	<b>4,509,120</b>	<b>2,607,741</b>	<b>897,273</b>	<b>3,505,014</b>	<b>518,194</b>	<b>485,912</b>	<b>1,004,106</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 June 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	44,068,862	44,500,513	431,651	28,587,471	29,019,122	0	15,481,391	15,481,391
1	182324/81	CDA Settlement	0	46,673,380	46,673,380	0	30,277,022	30,277,022	0	16,396,358	16,396,358
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	19,552,163	19,552,163	0	12,686,616	12,686,616	0	6,865,547	6,865,547
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,588,096	7,588,096	0	4,923,612	4,923,612	0	2,664,484	2,664,484
TOTAL INTANGIBLE PLANT			584,830	120,261,199	120,846,029	584,830	78,017,807	78,602,637	0	42,243,392	42,243,392
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,687	2,230,687	0	1,447,047	1,447,047	0	783,640	783,640
1	311XXX	Structures & Improvements	0	124,906,504	124,906,504	0	81,026,849	81,026,849	0	43,879,655	43,879,655
1	312000	Boiler Plant	0	167,079,758	167,079,758	0	108,384,639	108,384,639	0	58,695,119	58,695,119
1	314000	Turbogenerator Units	0	48,232,314	48,232,314	0	31,288,302	31,288,302	0	16,944,012	16,944,012
1	315000	Accessory Electric Equipment	0	26,930,101	26,930,101	0	17,469,557	17,469,557	0	9,460,544	9,460,544
1	316000	Miscellaneous Power Plant Equipment	0	15,662,613	15,662,613	0	10,160,337	10,160,337	0	5,502,276	5,502,276
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	385,041,977	385,041,977	0	249,776,731	249,776,731	0	135,265,246	135,265,246
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	40,866,555	40,866,555	0	26,510,134	26,510,134	0	14,356,421	14,356,421
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	145,208,129	145,208,129	0	94,196,513	94,196,513	0	51,011,616	51,011,616
1	334000	Accessory Electric Equipment	0	33,779,038	33,779,038	0	21,912,462	21,912,462	0	11,866,576	11,866,576
1	335XXX	Miscellaneous Power Plant Equipment	0	7,330,568	7,330,568	0	4,755,339	4,755,339	0	2,575,229	2,575,229
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	403,809,129	403,809,129	0	261,950,981	261,950,981	0	141,858,148	141,858,148
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	15,747,135	15,747,135	0	10,215,166	10,215,166	0	5,531,969	5,531,969
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	198,748,358	198,748,358	0	128,928,060	128,928,060	0	69,820,298	69,820,298
1	345000	Accessory Electric Equipment	0	16,729,080	16,729,080	0	10,852,154	10,852,154	0	5,876,926	5,876,926
1	346000	Miscellaneous Power Plant Equipment	0	1,564,969	1,564,969	0	1,015,195	1,015,195	0	549,774	549,774
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	276,696,200	276,696,200	0	179,492,824	179,492,824	0	97,203,376	97,203,376
TOTAL PRODUCTION PLANT			0	1,065,547,306	1,065,547,306	0	691,220,536	691,220,536	0	374,326,770	374,326,770

ELECTRIC UTILITY PLANT For Month Ended June 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	16,177,035	16,177,035	0	10,494,043	10,494,043	0	5,682,992	5,682,992
1	352XXX	Structures & Improvements	0	16,150,190	16,150,190	0	10,476,628	10,476,628	0	5,673,562	5,673,562
1	353000	Station Equipment	0	181,228,976	181,228,976	0	117,563,237	117,563,237	0	63,665,739	63,665,739
1	354000	Towers & Fixtures	0	17,114,385	17,114,385	0	11,102,102	11,102,102	0	6,012,283	6,012,283
1	355000	Poles & Fixtures	0	132,966,795	132,966,795	0	86,255,560	86,255,560	0	46,711,235	46,711,235
1	356000	Overhead Conductors & Devices	0	106,755,908	106,755,908	0	69,252,558	69,252,558	0	37,503,350	37,503,350
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>477,201,095</b>	<b>477,201,095</b>	<b>0</b>	<b>309,560,352</b>	<b>309,560,352</b>	<b>0</b>	<b>167,640,743</b>	<b>167,640,743</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	14,074,825	0	14,074,825	9,588,255	0	9,588,255	4,486,570	0	4,486,570
99	362000	Station Equipment	93,943,821	0	93,943,821	59,945,450	0	59,945,450	33,998,371	0	33,998,371
99	364000	Poles, Towers, & Fixtures	220,619,211	0	220,619,211	133,699,803	0	133,699,803	86,919,408	0	86,919,408
99	365000	Overhead Conductors & Devices	143,554,216	0	143,554,216	85,451,722	0	85,451,722	58,102,494	0	58,102,494
99	366000	Underground Conduit	76,290,541	0	76,290,541	47,203,594	0	47,203,594	29,086,947	0	29,086,947
99	367000	Underground Conductors & Devices	125,727,568	0	125,727,568	80,559,380	0	80,559,380	45,168,188	0	45,168,188
99	368000	Line Transformers	172,999,061	0	172,999,061	112,631,901	0	112,631,901	60,367,160	0	60,367,160
99	369XXX	Services	117,305,227	0	117,305,227	72,833,965	0	72,833,965	44,471,262	0	44,471,262
99	370000	Meters	45,424,858	0	45,424,858	16,627,467	0	16,627,467	28,797,391	0	28,797,391
99	373XXX	Street Light & Signal Systems	30,129,335	0	30,129,335	17,037,816	0	17,037,816	13,091,519	0	13,091,519
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,044,404,790</b>	<b>0</b>	<b>1,044,404,790</b>	<b>638,951,451</b>	<b>0</b>	<b>638,951,451</b>	<b>405,453,339</b>	<b>0</b>	<b>405,453,339</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	6,723,933	34,808,015	41,531,948	1,824,109	22,585,529	24,409,638	4,899,824	12,222,486	17,122,310
4	391XXX	Office Furniture & Equipment	0	28,121,845	28,121,845	0	18,247,140	18,247,140	0	9,874,705	9,874,705
4	392XXX	Transportation Equipment	11,045,924	6,233,849	17,279,773	7,875,036	4,044,895	11,919,931	3,170,888	2,188,954	5,359,842
4	393000	Stores Equipment	312,541	1,185,833	1,498,374	129,596	769,440	899,036	182,945	416,393	599,338
4	394000	Tools, Shop & Garage Equipment	1,762,112	4,761,832	6,523,944	1,321,730	3,089,762	4,411,492	440,382	1,672,070	2,112,452
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	21,474,193	9,597,166	31,071,359	13,887,965	6,227,217	20,115,182	7,586,228	3,369,949	10,956,177
4	397XXX	Communications Equipment	11,356,125	43,994,759	55,350,884	5,942,667	28,546,439	34,489,106	5,413,458	15,448,320	20,861,778
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>53,879,244</b>	<b>133,840,569</b>	<b>187,719,813</b>	<b>31,584,671</b>	<b>86,843,790</b>	<b>118,428,461</b>	<b>22,294,573</b>	<b>46,996,779</b>	<b>69,291,352</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,098,868,864</b>	<b>1,796,850,169</b>	<b>2,895,719,033</b>	<b>671,120,952</b>	<b>1,165,642,485</b>	<b>1,836,763,437</b>	<b>427,747,912</b>	<b>631,207,684</b>	<b>1,058,955,596</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		<b>GROSS ELECTRIC PLANT</b>	<b>1,098,868,864</b>	<b>1,796,850,169</b>	<b>2,895,719,033</b>	<b>671,120,952</b>	<b>1,165,642,485</b>	<b>1,836,763,437</b>	<b>427,747,912</b>	<b>631,207,684</b>	<b>1,058,955,596</b>

<b>ELECTRIC UTILITY PLANT</b>	Report ID:
For Month Ended June 30, 2010	E-PLT-1A
Average of Monthly Averages Basis	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
1	108X01	Steam Production Plant	0	257,366,501	257,366,501	0	166,953,649	166,953,649	0	90,412,852	90,412,852
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-194,494	-194,494	0	-126,168	-126,168	0	-68,326	-68,326
1	108000	Hydro Production Plant	0	101,252,984	101,252,984	0	65,682,811	65,682,811	0	35,570,173	35,570,173
1	108X03	Other Production Plant	0	58,495,965	58,495,965	0	37,946,332	37,946,332	0	20,549,633	20,549,633
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-47,338	-47,338	0	-30,708	-30,708	0	-16,630	-16,630
1	108X04	Transmission Plant	0	163,165,240	163,165,240	0	105,845,291	105,845,291	0	57,319,949	57,319,949
E-ADP	108X05	Distribution Plant	317,774,903	0	317,774,903	194,198,599	0	194,198,599	123,576,304	0	123,576,304
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,677	0	-88,677	-54,192	0	-54,192	-34,485	0	-34,485
E-ADP	108X06	General Plant - Non-Transportation	15,763,179	46,682,562	62,445,741	8,756,142	30,290,447	39,046,589	7,007,037	16,392,115	23,399,152
E-ADP	108X07	General Plant - Transportation	3,981,172	2,246,805	6,227,977	2,838,338	1,457,862	4,296,200	1,142,834	788,943	1,931,777
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>337,430,577</b>	<b>628,968,225</b>	<b>966,398,802</b>	<b>205,738,887</b>	<b>408,019,516</b>	<b>613,758,403</b>	<b>131,691,690</b>	<b>220,948,709</b>	<b>352,640,399</b>
<b>ACCUMULATED AMORTIZATION</b>											
1	111X20/30	Intangible Plant--Production & Transmission	29,469	4,755,832	4,785,301	29,469	3,085,108	3,114,577	0	1,670,724	1,670,724
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	87,386	87,386	0	56,701	56,701	0	30,685	30,685
E-CAM	111X08	Intangible Plant-Computer Software	0	14,485,836	14,485,836	0	9,399,280	9,399,280	0	5,086,556	5,086,556
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>140,147</b>	<b>19,329,486</b>	<b>19,469,633</b>	<b>140,147</b>	<b>12,541,369</b>	<b>12,681,516</b>	<b>0</b>	<b>6,788,117</b>	<b>6,788,117</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>761,298,140</b>	<b>1,148,552,458</b>	<b>1,909,850,598</b>	<b>465,241,918</b>	<b>745,081,600</b>	<b>1,210,323,518</b>	<b>296,056,222</b>	<b>403,470,858</b>	<b>699,527,080</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%

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended June 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	761,298,140	1,148,552,458	1,909,850,598	465,241,918	745,081,600	1,210,323,518	296,056,222	403,470,858	699,527,080
	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	105,821	105,821	0	68,663	68,663	0	37,158	37,158
12	Deferred F.I.T. - Plant In Service (282900)	0	-250,525,745	-250,525,745	0	-158,765,680	-158,765,680	0	-91,760,065	-91,760,065
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-12,241,543	-12,241,543	0	-7,943,048	-7,943,048	0	-4,298,495	-4,298,495
99	ADFIT - Boulder Park Idaho Write Off (190040)	611,517	0	611,517	0	0	0	611,517	0	611,517
99	Spokane River Relicensing (283322)	-278,111	0	-278,111	-257,701	0	-257,701	-20,410	0	-20,410
99	Spokane River PM&Es (283323)	-248,584	0	-248,584	-163,638	0	-163,638	-84,946	0	-84,946
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,450,417	-3,450,417	0	-2,238,286	-2,238,286	0	-1,212,131	-1,212,131
99	ADFIT - Lake CDA CDR Fund (283324)	-39,093	0	-39,093	-39,093	0	-39,093	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,343,445	0	-2,343,445	-1,549,189	0	-1,549,189	-794,256	0	-794,256
1	CDA Lake Settlement (283382)	0	-12,885,267	-12,885,267	0	-8,358,673	-8,358,673	0	-4,526,594	-4,526,594
99	CDA Lake Settlement (283382)	-647,221	0	-647,221	-538,078	0	-538,078	-109,143	0	-109,143
12	Electric portion of Bond Redemptions (283850)	0	-2,784,545	-2,784,545	0	-1,764,650	-1,764,650	0	-1,019,895	-1,019,895
1	Colstrip PCB (283200)	0	-542,282	-542,282	0	-351,778	-351,778	0	-190,504	-190,504
	TOTAL ACCUM DEFERRED INCOME TAX	-2,944,937	-282,323,978	-285,268,915	-2,547,699	-179,353,452	-181,901,151	-397,238	-102,970,526	-103,367,764
	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)	5,701,722	0	5,701,722	4,092,479	0	4,092,479	1,609,243	0	1,609,243
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)	852,810	0	852,810	0	0	0	852,810	0	852,810
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	84,617	0	84,617	0	0	0	84,617	0	84,617
99	Invest in Exchange Power (124900, 124930)	22,560,307	0	22,560,307	22,560,307	0	22,560,307	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)	-2,323,474	0	-2,323,474	-744,633	0	-744,633	-1,578,841	0	-1,578,841
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)	794,602	0	794,602	736,288	0	736,288	58,314	0	58,314
99	Spokane River PM&Es (182323)	710,110	0	710,110	467,537	0	467,537	242,573	0	242,573
99	CDA CDR Fund (182324)	111,693	0	111,693	111,693	0	111,693	0	0	0
99	CDA Lake Settlement (182382)	1,537,365	0	1,537,365	1,537,365	0	1,537,365	0	0	0
99	CDA Lake Settlement (186382)	311,838	0	311,838	0	0	0	311,838	0	311,838
99	Montana Riverbed Settlement (186360)	6,695,557	0	6,695,557	4,426,253	0	4,426,253	2,269,304	0	2,269,304
99	Nez Perce Settlement - Idaho (186800)	345,159	0	345,159	0	0	0	345,159	0	345,159
4	Gain on Sale of General Office Bldg (253850)	0	-302,309	-302,309	0	-196,156	-196,156	0	-106,153	-106,153
	TOTAL OTHER ADJUSTMENTS	31,002,890	-302,309	30,700,581	27,352,146	-196,156	27,155,990	3,650,744	-106,153	3,544,591
	OTHER ADJUSTMENTS:	789,356,093	865,926,171	1,655,282,264	490,046,365	565,531,992	1,055,578,357	299,309,728	300,394,179	599,703,907

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%	63.373%	36.627%
E-ALL	13	Net Electric General Plant	100.000%	63.073%	36.927%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended June 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	435,690	314,538	84,685
8			Utility 8	11,103	0	7,759
9			Utility 9	809	639	170
		TOTAL		447,602	315,177	92,614
7	404X32	PC Software	Utility 7	59,165	42,713	11,500
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		66,313	42,713	16,495
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		514,774	358,510	109,276

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 June 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	610,922	441,043	118,745	51,134
8	Utility 8	11,627	0	8,125	3,502
9	Utility 9	60,167	47,499	12,668	0
9	Utility 9 - Washington	8,976	7,086	1,890	0
9	Utility 9 - Idaho	34,427	27,178	7,249	0
	Total	<u>726,119</u>	<u>522,806</u>	<u>148,677</u>	<u>54,636</u>
7	403X70 Utility 7	333	240	65	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,530</u>	<u>1,185</u>	<u>317</u>	<u>28</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 June 30, 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
<b>389XXX Land &amp; Land Rights</b>														
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>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	3,522,575	496,496	1,399,804	1,626,275	3,522,575	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	3,342,564	0	0	0	0	0	0	0	0	3,342,564	0	3,342,564
7		Utility 7	40,765,040	0	0	29,429,505	29,429,505	0	0	7,923,501	7,923,501	0	3,412,034	3,412,034
9		Utility 9 - Wa	1,681,693	1,327,613	0	0	1,327,613	354,080	0	0	354,080	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	4,752,974	0	0	3,752,235	3,752,235	0	0	1,000,739	1,000,739	0	0	0
<b>TOTAL ACCOUNT</b>			<b>59,438,198</b>	<b>1,824,109</b>	<b>4,899,824</b>	<b>34,808,015</b>	<b>41,531,948</b>	<b>1,293,940</b>	<b>933,472</b>	<b>8,924,240</b>	<b>11,151,652</b>	<b>3,342,564</b>	<b>3,412,034</b>	<b>6,754,598</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	1,389,757	0	0	1,389,757	1,389,757	0	0	0	0	0	0	0
7		Utility 7	37,028,643	0	0	26,732,088	26,732,088	0	0	7,197,257	7,197,257	0	3,099,297	3,099,297
8		Utility 8	387,841	0	0	0	0	0	0	271,031	271,031	0	116,810	116,810
<b>TOTAL ACCOUNT</b>			<b>38,806,241</b>	<b>0</b>	<b>0</b>	<b>28,121,845</b>	<b>28,121,845</b>	<b>0</b>	<b>0</b>	<b>7,468,288</b>	<b>7,468,288</b>	<b>0</b>	<b>3,216,107</b>	<b>3,216,107</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	14,502,882	6,843,841	2,564,069	5,094,972	14,502,882	0	0	0	0	0	0	0
99		Utility 1	4,982,415	0	0	0	0	2,963,660	1,069,286	949,469	4,982,415	0	0	0
99		Utility 2	2,136,501	0	0	0	0	0	0	0	0	2,136,501	0	2,136,501
7		Utility 7	519,256	0	0	374,866	374,866	0	0	100,928	100,928	0	43,462	43,462
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Idaho	768,660	0	606,819	0	606,819	0	161,841	0	161,841	0	0	0
9		Utility 9 - Allocated	967,776	0	0	764,011	764,011	0	0	203,765	203,765	0	0	0
<b>TOTAL ACCOUNT</b>			<b>25,183,709</b>	<b>7,875,036</b>	<b>3,170,888</b>	<b>6,233,849</b>	<b>17,279,773</b>	<b>3,238,684</b>	<b>1,231,127</b>	<b>1,254,162</b>	<b>5,723,973</b>	<b>2,136,501</b>	<b>43,462</b>	<b>2,179,963</b>

COMMON GENERAL PLANT For Month Ended June 30, 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
	393000	Stores Equipment												
99		Utility 0	390,738	10,739	14,745	365,254	390,738	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	150,557	118,857	0	0	118,857	31,700	0	0	31,700	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	1,039,431	0	0	820,579	820,579	0	0	218,852	218,852	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,935,284</b>	<b>129,596</b>	<b>182,945</b>	<b>1,185,833</b>	<b>1,498,374</b>	<b>115,971</b>	<b>44,860</b>	<b>218,852</b>	<b>379,683</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,455,568	1,287,102	432,867	1,735,599	3,455,568	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	3,855,744	0	0	2,783,577	2,783,577	0	0	749,441	749,441	0	322,726	322,726
8		Utility 8	1,045,102	0	0	0	0	0	0	730,338	730,338	0	314,764	314,764
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>11,550,044</b>	<b>1,321,730</b>	<b>440,382</b>	<b>4,761,832</b>	<b>6,523,944</b>	<b>998,419</b>	<b>456,706</b>	<b>1,970,204</b>	<b>3,425,329</b>	<b>963,281</b>	<b>637,490</b>	<b>1,600,771</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	29,217,296	13,323,422	7,177,140	8,716,734	29,217,296	0	0	0	0	0	0	0
99		Utility 1	3,595,767	0	0	0	0	2,533,693	755,093	306,981	3,595,767	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>35,252,833</b>	<b>13,887,965</b>	<b>7,586,228</b>	<b>9,597,166</b>	<b>31,071,359</b>	<b>2,684,259</b>	<b>864,199</b>	<b>542,809</b>	<b>4,091,267</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	39,761,953	5,575,292	2,203,251	31,983,410	39,761,953	0	0	0	0	0	0	0
99		Utility 1	709,830	0	0	0	0	423,925	285,905	0	709,830	0	0	0
99		Utility 2	534,908	0	0	0	0	0	0	0	0	534,908	0	534,908
7		Utility 7	8,603,145	0	0	6,210,868	6,210,868	0	0	1,672,193	1,672,193	0	720,083	720,083
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	465,355	367,375	0	0	367,375	97,980	0	0	97,980	0	0	0
9		Utility 9 - Idaho	4,066,384	0	3,210,207	0	3,210,207	0	856,177	0	856,177	0	0	0
9		Utility 9 - Allocated	7,347,496	0	0	5,800,481	5,800,481	0	0	1,547,015	1,547,015	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>62,415,150</b>	<b>5,942,667</b>	<b>5,413,458</b>	<b>43,994,759</b>	<b>55,350,884</b>	<b>521,905</b>	<b>1,142,082</b>	<b>3,866,371</b>	<b>5,530,358</b>	<b>534,908</b>	<b>998,999</b>	<b>1,533,907</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>244,159,219</b>	<b>31,584,671</b>	<b>22,294,573</b>	<b>133,840,569</b>	<b>187,719,813</b>	<b>9,537,850</b>	<b>4,800,318</b>	<b>25,507,794</b>	<b>39,845,962</b>	<b>7,824,098</b>	<b>8,769,344</b>	<b>16,593,442</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 June 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	39,469,204	39,469,204	0	0
99	108X06	Utility 1 - Allocated	644,688	0	644,688	0
99	108X06	Utility 1 - Washington	2,539,865	0	2,539,865	0
99	108X06	Utility 1 - Idaho	866,379	0	866,379	0
99	108X06	Utility 2	2,356,676	0	0	2,356,676
7	108X06	Utility 7	15,081,474	10,887,769	2,931,386	1,262,319
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-349,693	-252,454	-67,970	-29,269
8	108X06	Utility 8	923,087	0	645,072	278,015
9	108X06	Utility 9	15,632,684	12,341,222	3,291,462	0
Total			77,164,364	62,445,741	10,850,882	3,867,741

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,655,406	5,655,406	0	0
99	108X07	Utility 1 - Allocated	209,162	0	209,162	0
99	108X07	Utility 1 - Washington	440,286	0	440,286	0
99	108X07	Utility 1 - Idaho	189,096	0	189,096	0
99	108X07	Utility 2	1,012,963	0	0	1,012,963
7	108X07	Utility 7	20,590	14,865	4,002	1,723
9	108X07	Utility 9	706,449	557,706	148,743	0
Total			8,233,952	6,227,977	991,289	1,014,686

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 June 30, 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
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,044,404,790	0	1,044,404,790	638,951,451	0	638,951,451	405,453,339	0	405,453,339
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	1,040,126,915	0	1,040,126,915	635,637,605	0	635,637,605	404,489,310	0	404,489,310
		Percentage		0.000%	100.000%	61.112%			38.888%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	317,774,903	194,198,599		194,198,599	123,576,304		123,576,304
	108X05	Utility 0 Asset Recovery Obligation (Note 1)		0	-88,677	-54,192		-54,192	-34,485		-34,485
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	317,774,903	0	317,774,903	194,198,599	0	194,198,599	123,576,304	0	123,576,304
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,677	0	-88,677	-54,192	0	-54,192	-34,485	0	-34,485
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	53,879,244	133,840,569	187,719,813	31,584,671	86,843,790	118,428,461	22,294,573	46,996,779	69,291,352
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	11,045,924	6,233,849	17,279,773	7,875,036	4,044,895	11,919,931	3,170,888	2,188,954	5,359,842
		Depreciable Non Transport General Plant	42,014,643	124,428,658	166,443,301	23,338,032	80,736,778	104,074,810	18,676,611	43,691,880	62,368,491
		Percentage		74.757%	100.000%	14.022%			11.221%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,682,562	62,445,741	8,756,142			7,007,037		
	403X60	Common Depreciation Expense (C-DEP)		365,220	488,542	68,503			54,819		
	403X60	Washington Depreciation Expense (C-DEP)			7,086	7,086			0		
	403X60	Idaho Depreciation Expense (C-DEP)			27,178	0			27,178		
	403X60	Depreciation Expense		183,292	235,746	36,271			16,184		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	15,763,179	46,682,562	62,445,741	8,756,142	30,290,447	39,046,589	7,007,037	16,392,115	23,399,152
4	403X60	Depreciation Expense (C-DEP)	123,322	365,220	488,542	68,503	236,977	305,480	54,819	128,243	183,062
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,264	0	34,264	7,086	0	7,086	27,178	0	27,178
4	403X60	Depreciation Expense	52,455	183,292	235,747	36,271	118,931	155,202	16,184	64,361	80,545
		Total Depreciation Expense	210,041	548,512	758,553	111,860	355,908	467,768	98,181	192,604	290,785
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	11,045,924	6,233,849	17,279,773	7,875,036	4,044,895	11,919,931	3,170,888	2,188,954	5,359,842
		Percentage		36.076%	100.000%	45.574%			18.350%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,246,805	6,227,977	2,838,338			1,142,834		
	403X70	Depreciation Expense (C-DEP)		428	1,185	540			217		
	403X70	Depreciation Expense		4,883	10,363	3,313			2,168		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,981,172	2,246,805	6,227,977	2,838,338	1,457,862	4,296,200	1,142,834	788,943	1,931,777
4	403X70	Depreciation Expense (C-DEP)	757	428	1,185	540	278	818	217	150	367
4	403X70	Depreciation Expense	5,481	4,883	10,364	3,313	3,168	6,481	2,168	1,715	3,883
	403X70	Total Depreciation Expense	6,238	5,311	11,549	3,853	3,446	7,299	2,385	1,865	4,250

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 June 30, 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	984,649	0	0	0	0	816,199	168,450	0	984,649	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>1,178,707</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>816,199</b>	<b>168,450</b>	<b>40,859</b>	<b>1,025,508</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	26,005,766	0	0	18,774,343	18,774,343	0	0	5,054,741	5,054,741	0	2,176,683	2,176,683
8		Utility 8	666,209	0	0	0	0	0	0	465,560	465,560	0	200,649	200,649
		<b>TOTAL ACCOUNT</b>	<b>27,496,235</b>	<b>0</b>	<b>0</b>	<b>19,552,163</b>	<b>19,552,163</b>	<b>0</b>	<b>0</b>	<b>5,520,301</b>	<b>5,520,301</b>	<b>46,440</b>	<b>2,377,332</b>	<b>2,423,772</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	9,385,601	0	0	6,775,747	6,775,747	0	0	1,824,279	1,824,279	0	785,575	785,575
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>10,814,967</b>	<b>0</b>	<b>0</b>	<b>7,588,096</b>	<b>7,588,096</b>	<b>0</b>	<b>0</b>	<b>2,261,287</b>	<b>2,261,287</b>	<b>0</b>	<b>965,584</b>	<b>965,584</b>
	<b>TOTAL</b>		<b>39,489,909</b>	<b>0</b>	<b>0</b>	<b>27,293,458</b>	<b>27,293,458</b>	<b>816,199</b>	<b>168,450</b>	<b>7,822,447</b>	<b>8,807,096</b>	<b>46,440</b>	<b>3,342,916</b>	<b>3,389,356</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 June 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	982,788	982,788	0	0
99		Utility 1	7,664	0	7,664	0
99		Utility 2 - Oregon	27,970	0	0	27,970
7		Utility 7	18,678,454	13,484,536	3,630,531	1,563,387
8		Utility 8	601,229	0	420,151	181,078
9		Utility 9	23,449	18,512	4,937	0
		<b>Total</b>	<b>20,321,554</b>	<b>14,485,836</b>	<b>4,063,283</b>	<b>1,772,435</b>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
2		Utility 2 - Oregon	-39,260	0	0	-39,260
7		Utility 7	106,973	77,227	20,792	8,954
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>80,582</b>	<b>87,386</b>	<b>23,502</b>	<b>-30,306</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 June 30, 2010 Average of Monthly Averages Basis	Report ID: E-CAM-1A	
Ref/Basis	Account	Description

\*\*\*\*\* 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	19,552,163	19,552,163	0	12,686,616	12,686,616	0	6,865,547	6,865,547
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,588,096	7,588,096	0	4,923,612	4,923,612	0	2,664,484	2,664,484
		Total Intangible Plant - Software	0	27,293,458	27,293,458	0	17,709,633	17,709,633	0	9,583,825	9,583,825
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		14,485,836	14,485,836	0			0		
	404	Amortization Expense (404X30, X31, X32)		378,372	378,372	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	14,485,836	14,485,836	0	9,399,280	9,399,280	0	5,086,556	5,086,556
4	404	Amortization Expense (404X30, X31, X32)	0	378,372	378,372	0	245,510	245,510	0	132,862	132,862
		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 June 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	-15,076,481	-10,884,164	-2,930,416	-1,261,901
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,719,398	-1,357,379	-362,019	0
		Total	<u>-16,795,879</u>	<u>-12,241,543</u>	<u>-3,292,435</u>	<u>-1,261,901</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%