

ELECTRIC RATE OF RETURN For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-ROR-1A
---	------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	13,387,985	8,307,319	5,080,666
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	13,387,985	8,291,268	5,096,717
E-APL		Electric Net Rate Base	1,660,346,031	1,058,946,466	601,399,565
		RATE OF RETURN	0.806%	0.783%	0.847%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended July 31, 2010		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers	7/31/2010	355,452	233,088	122,364
		Percent		100.000%	65.575%	34.425%
3	E-OPS	Direct Distribution Operating Expense		1,669,265	1,063,820	605,445
		Percent		100.000%	63.730%	36.270%
	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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
---	------------------------

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

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
---	------------------------

Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		49,105,060	45,988,228	3,116,832	0
		Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
		Adjustments		0	0	0	0
		Total		97,208,916	81,407,228	15,801,688	0
		Percentage		100.000%	83.745%	16.255%	0.000%
		Direct Labor Accts 500 - 894		51,518,901	43,337,007	8,181,894	0
		Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
		Total		56,093,298	47,549,740	8,543,558	0
		Percentage		100.000%	84.769%	15.231%	0.000%
		Number of Customers at 12/31/09		577,368	356,620	220,748	0
		Percentage		100.000%	61.766%	38.234%	0.000%
		Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
		Percentage		100.000%	85.501%	14.499%	0.000%
		Total Percentages		400.000%	315.781%	84.219%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
10	E-PLT	Net Electric Distribution Plant		729,270,048	446,624,474	282,645,574	
		Percent		100.000%	61.243%	38.757%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		6,630,121	4,244,522	2,385,599	
		Percent		100.000%	64.019%	35.981%	
12	E-PLT	Net Electric Plant		1,915,868,383	1,214,386,309	701,482,074	
		Percent		100.000%	63.386%	36.614%	
13	E-PLT	Net Electric General Plant		119,803,990	75,578,023	44,225,967	
		Percent		100.000%	63.085%	36.915%	
14	E-SCM	Net Allocated Schedule M		-3,515,321	-2,206,197	-1,309,124	
		Percent		100.000%	62.759%	37.241%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
---	------------------------

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

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

Input	Balance Date	Washington	Idaho	Montana	Oregon
Input	12/31/2009				
Input	Production	268,895,797	163,723,165	465,535,485	161,403,740
Input	Transmission	241,091,830	164,172,213	57,646,154	8,762,765
Input	Distribution	625,340,246	396,360,366	215,190	
Input	General	9,790,158	11,497,312		
Input	TOTAL	1,145,118,031	735,753,056	523,396,829	170,166,505

SPECIAL MANUAL ADJUSTMENTS:	12/31/09	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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
--	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	19,104,709	0	19,104,709	12,579,991	0	12,579,991	6,524,718	0	6,524,718
99	442200	Commercial - Firm & Int.	21,328,993	0	21,328,993	14,808,741	0	14,808,741	6,520,252	0	6,520,252
1	442300	Industrial	9,842,410	0	9,842,410	4,517,856	0	4,517,856	5,324,554	0	5,324,554
99	444000	Public Street & Highway Lighting	551,073	0	551,073	366,184	0	366,184	184,889	0	184,889
99	499XXX	Unbilled Revenue	3,039,039	0	3,039,039	1,982,324	0	1,982,324	1,056,715	0	1,056,715
99	448000	Interdepartmental Revenue	71,081	0	71,081	58,783	0	58,783	12,298	0	12,298
TOTAL SALES TO ULTIMATE CUSTOMERS			53,937,305	0	53,937,305	34,313,879	0	34,313,879	19,623,426	0	19,623,426
1	447XXX	Sales for Resale	0	27,918,322	27,918,322	0	18,110,615	18,110,615	0	9,807,707	9,807,707
TOTAL SALES OF ELECTRICITY			53,937,305	27,918,322	81,855,627	34,313,879	18,110,615	52,424,494	19,623,426	9,807,707	29,431,133
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	43,072	0	43,072	24,991	0	24,991	18,081	0	18,081
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	220,962	10,112	231,074	154,118	6,560	160,678	66,844	3,552	70,396
1	456XXX	Other Electric Revenues	11,127	19,567,966	19,579,093	7,404	12,693,740	12,701,144	3,723	6,874,226	6,877,949
TOTAL OTHER OPERATING REVENUE			275,161	19,608,206	19,883,367	186,513	12,719,844	12,906,357	88,648	6,888,362	6,977,010
TOTAL ELECTRIC REVENUE			54,212,466	47,526,528	101,738,994	34,500,392	30,830,459	65,330,851	19,712,074	16,696,069	36,408,143
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	38,374	38,374	0	24,893	24,893	0	13,481	13,481
1	501000	Fuel	0	2,525,212	2,525,212	0	1,638,105	1,638,105	0	887,107	887,107
1	502000	Steam Expense	0	381,935	381,935	0	247,761	247,761	0	134,174	134,174
1	505000	Electric Expense	0	67,489	67,489	0	43,780	43,780	0	23,709	23,709
1	506000	Miscellaneous Steam Power Generation Expense	0	195,380	195,380	0	126,743	126,743	0	68,637	68,637
1	507000	Rent	0	1,815	1,815	0	1,177	1,177	0	638	638
MAINTENANCE											
1	510000	Supervision & Engineering	0	69,063	69,063	0	44,801	44,801	0	24,262	24,262
1	511000	Structures	0	37,055	37,055	0	24,038	24,038	0	13,017	13,017
1	512000	Boiler Plant	0	358,148	358,148	0	232,331	232,331	0	125,817	125,817
1	513000	Electric Plant	0	13,952	13,952	0	9,051	9,051	0	4,901	4,901
1	514000	Miscellaneous Steam Plant	0	80,876	80,876	0	52,464	52,464	0	28,412	28,412
TOTAL STEAM POWER GENERATION EXP			0	3,769,299	3,769,299	0	2,445,144	2,445,144	0	1,324,155	1,324,155

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
--	------------------------

***** 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	140,214	140,214	0	90,957	90,957	0	49,257	49,257
1	536000	Water for Power	0	67,490	67,490	0	43,781	43,781	0	23,709	23,709
1	537000	Hydraulic Expense	393,626	236,361	629,987	241,072	153,327	394,399	152,554	83,034	235,588
1	538000	Electric Expense	0	471,147	471,147	0	305,633	305,633	0	165,514	165,514
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	91,850	91,850	0	59,583	59,583	0	32,267	32,267
1	540000	Rent	0	93,450	93,450	0	60,621	60,621	0	32,829	32,829
1	540100	MT Trust Funds Land Settlement Rents	443,406	0	443,406	287,948	0	287,948	155,458	0	155,458
MAINTENANCE											
1	541000	Supervision & Engineering	0	46,435	46,435	0	30,122	30,122	0	16,313	16,313
1	542000	Structures	0	45,239	45,239	0	29,347	29,347	0	15,892	15,892
1	543000	Reservoirs, Dams, & Waterways	0	21,601	21,601	0	14,013	14,013	0	7,588	7,588
1	544000	Electric Plant	0	84,385	84,385	0	54,741	54,741	0	29,644	29,644
1	545000	Miscellaneous Hydraulic Plant	0	24,958	24,958	0	16,190	16,190	0	8,768	8,768
TOTAL HYDRO POWER GENERATION EXP			837,032	1,323,130	2,160,162	529,020	858,315	1,387,335	308,012	464,815	772,827
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	76,717	76,717	0	49,766	49,766	0	26,951	26,951
1	547000	Fuel	0	8,068,985	8,068,985	0	5,234,351	5,234,351	0	2,834,634	2,834,634
1	548000	Generation Expense	0	110,986	110,986	0	71,997	71,997	0	38,989	38,989
1	549000	Miscellaneous Other Power Generation Expense	0	47,239	47,239	0	30,644	30,644	0	16,595	16,595
1	550000	Rent	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
MAINTENANCE											
1	551000	Supervision & Engineering	0	19,601	19,601	0	12,715	12,715	0	6,886	6,886
1	552000	Structures	0	1,909	1,909	0	1,238	1,238	0	671	671
1	553000	Generating & Electric Equipment	0	372,976	372,976	0	241,950	241,950	0	131,026	131,026
1	554000	Miscellaneous Other Power Generation Plant	0	12,294	12,294	0	7,975	7,975	0	4,319	4,319
TOTAL OTHER POWER GENERATION EXP			0	8,707,888	8,707,888	0	5,648,807	5,648,807	0	3,059,081	3,059,081
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,615,423	23,757,689	25,373,112	0	15,411,613	15,411,613	1,615,423	8,346,076	9,961,499
1	556000	System Control & Load Dispatching	0	50,561	50,561	0	32,799	32,799	0	17,762	17,762
E-557	557XXX	Other Expense	20,549	19,771,483	19,792,032	189,291	12,825,760	13,015,051	-168,742	6,945,723	6,776,981
TOTAL OTHER POWER SUPPLY EXPENSE			1,635,972	43,579,733	45,215,705	189,291	28,270,172	28,459,463	1,446,681	15,309,561	16,756,242
TOTAL POWER PRODUCTION O&M EXP			2,473,004	57,380,050	59,853,054	718,311	37,222,438	37,940,749	1,754,693	20,157,612	21,912,305

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
--	------------------------

***** 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	161,297	180,381	13,184	104,633	117,817	5,900	56,664	62,564
1	561000	Load Dispatching	0	159,406	159,406	0	103,407	103,407	0	55,999	55,999
1	562000	Station Expense	0	19,295	19,295	0	12,517	12,517	0	6,778	6,778
1	563000	Overhead Line Expense	0	23,864	23,864	0	15,481	15,481	0	8,383	8,383
1	565000	Transmission of Electricity by Others	0	1,471,084	1,471,084	0	954,292	954,292	0	516,792	516,792
1	566000	Miscellaneous Transmission Expense	0	54,730	54,730	0	35,503	35,503	0	19,227	19,227
1	567000	Rent	0	81,176	81,176	0	52,659	52,659	0	28,517	28,517
MAINTENANCE											
1	568000	Supervision & Engineering	0	64,331	64,331	0	41,732	41,732	0	22,599	22,599
1	569000	Structures	716	28,395	29,111	0	18,420	18,420	716	9,975	10,691
1	570000	Station Equipment	0	91,771	91,771	0	59,532	59,532	0	32,239	32,239
1	571000	Overhead Lines	0	344,234	344,234	0	223,305	223,305	0	120,929	120,929
1	572000	Underground Lines	0	84	84	0	54	54	0	30	30
1	573000	Service Miscellaneous	0	2,021	2,021	0	1,311	1,311	0	710	710
TOTAL TRANSMISSION OPERATING EXP			19,800	2,501,688	2,521,488	13,184	1,622,846	1,636,030	6,616	878,842	885,458
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,308,967	2,308,967	0	1,497,827	1,497,827	0	811,140	811,140
1	403X40	Depreciation Expense--Transmission Plant	0	810,300	810,300	0	525,642	525,642	0	284,658	284,658
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	76,204	77,643	1,439	49,434	50,873	0	26,770	26,770
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	70,399	70,399	0	45,668	45,668	0	24,731	24,731
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	-728,944	0	-728,944	-488,383	0	-488,383	-240,561	0	-240,561
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,347,253	1,347,253	0	873,963	873,963	0	473,290	473,290
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-535,469	4,637,693	4,102,224	-273,969	3,008,473	2,734,504	-261,500	1,629,220	1,367,720
TOTAL PRODUCTION & TRANS EXPENSE			1,957,335	64,519,431	66,476,766	457,526	41,853,757	42,311,283	1,499,809	22,665,674	24,165,483

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
--	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	17,389	98,999	116,388	8,117	63,092	71,209	9,272	35,907	45,179
3	582000	Station Expense	67,508	0	67,508	26,957	0	26,957	40,551	0	40,551
3	583000	Overhead Line Expense	35,795	26,031	61,826	28,318	16,590	44,908	7,477	9,441	16,918
3	584000	Underground Line Expense	34,467	0	34,467	14,985	0	14,985	19,482	0	19,482
3	585000	Street Light & Signal System Operation Expense	12,680	0	12,680	2,502	0	2,502	10,178	0	10,178
3	586000	Meter Expense	136,705	0	136,705	113,524	0	113,524	23,181	0	23,181
3	587000	Customer Installations Expense	53,190	0	53,190	25,395	0	25,395	27,795	0	27,795
3	588000	Miscellaneous Distribution Expense	215,915	180,117	396,032	147,190	114,789	261,979	68,725	65,328	134,053
3	589000	Rent	1,132	15,196	16,328	684	9,684	10,368	448	5,512	5,960
MAINTENANCE:											
3	590000	Supervision & Engineering	39,019	65,787	104,806	21,111	41,926	63,037	17,908	23,861	41,769
3	591000	Structures	117,005	0	117,005	66,724	0	66,724	50,281	0	50,281
3	592000	Station Equipment	114,770	1,992	116,762	66,501	1,270	67,771	48,269	722	48,991
3	593000	Overhead Lines	611,362	0	611,362	392,351	0	392,351	219,011	0	219,011
3	594000	Underground Lines	78,430	0	78,430	36,446	0	36,446	41,984	0	41,984
3	595000	Line Transformers	70,376	26,508	96,884	63,060	16,894	79,954	7,316	9,614	16,930
3	596000	Street Light & Signal System Maintenance Exp	35,519	0	35,519	26,585	0	26,585	8,934	0	8,934
3	597000	Meters	10,467	0	10,467	8,120	0	8,120	2,347	0	2,347
3	598000	Miscellaneous Distribution Expense	17,536	3,528	21,064	15,250	2,248	17,498	2,286	1,280	3,566
TOTAL DISTRIBUTION OPERATING EXP			1,669,265	418,158	2,087,423	1,063,820	266,493	1,330,313	605,445	151,665	757,110
99	403X50	Depreciation Expense--Distribution Plant	2,362,905	0	2,362,905	1,503,433	0	1,503,433	859,472	0	859,472
E-OTX		Taxes Other Than FIT--Distribution	3,081,721	0	3,081,721	2,620,248	0	2,620,248	461,473	0	461,473
TOTAL DISTRIBUTION EXPENSES			7,113,891	418,158	7,532,049	5,187,501	266,493	5,453,994	1,926,390	151,665	2,078,055
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	44,069	44,069	0	28,898	28,898	0	15,171	15,171
2	902000	Meter Reading Expenses	204,099	9,717	213,816	171,631	6,372	178,003	32,468	3,345	35,813
E-903	903XXX	Customer Records & Collection Expenses	136,410	477,644	614,054	92,621	312,715	405,336	43,789	164,929	208,718
2	904000	Uncollectible Accounts	0	208,668	208,668	0	136,834	136,834	0	71,834	71,834
2	905000	Misc Customer Accounts	0	84	84	0	55	55	0	29	29
TOTAL CUSTOMER ACCOUNTS EXPENSES			340,509	740,182	1,080,691	264,252	484,874	749,126	76,257	255,308	331,565
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,217,822	45,448	2,263,270	1,594,975	29,803	1,624,778	622,847	15,645	638,492
2	909000	Advertising	5,447	53,610	59,057	4,073	35,155	39,228	1,374	18,455	19,829
2	910000	Misc Customer Service & Info Exp	0	8,135	8,135	0	5,335	5,335	0	2,800	2,800
TOTAL CUSTOMER SERVICE & INFO EXP			2,223,269	107,193	2,330,462	1,599,048	70,293	1,669,341	624,221	36,900	661,121

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-OPS-1A
--	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	-209	-209	0	-137	-137	0	-72	-72
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	13,851	2,437	16,288	13,159	1,598	14,757	692	839	1,531
TOTAL SALES EXPENSES			13,851	2,228	16,079	13,159	1,461	14,620	692	767	1,459
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,691	1,980,094	1,992,785	4,372	1,284,804	1,289,176	8,319	695,290	703,609
4	921000	Office Supplies & Expenses	708	319,273	319,981	708	207,163	207,871	0	112,110	112,110
4	922000	Admin Exp Transferred--Credit	0	-3,808	-3,808	0	-2,471	-2,471	0	-1,337	-1,337
4	923000	Outside Services Employed	1,141	1,025,673	1,026,814	1,141	665,518	666,659	0	360,155	360,155
4	924000	Property Insurance Premium	0	108,458	108,458	0	70,374	70,374	0	38,084	38,084
4	925XXX	Injuries and Damages	0	286,297	286,297	0	185,767	185,767	0	100,530	100,530
4	926XXX	Employee Pensions and Benefits	28,280	21,507	49,787	20,881	13,955	34,836	7,399	7,552	14,951
4	927000	Franchise Requirements	854	0	854	0	0	0	854	0	854
1	928000	Regulatory Commission Expenses	172,998	282,762	455,760	100,889	183,428	284,317	72,109	99,334	171,443
4	930000	Miscellaneous General Expenses	11,594	104,651	116,245	9,436	67,904	77,340	2,158	36,747	38,905
4	931000	Rents	11,064	64,499	75,563	9,325	41,851	51,176	1,739	22,648	24,387
4	935000	Maintenance of General Plant	51,573	576,615	628,188	17,297	374,142	391,439	34,276	202,473	236,749
TOTAL ADMIN & GEN OPERATING EXP			290,903	4,766,021	5,056,924	164,049	3,092,435	3,256,484	126,854	1,673,586	1,800,440
E-ADP		Depreciation Expense--General Plant	214,551	547,323	761,874	114,685	355,137	469,822	99,866	192,186	292,052
E-CAM		Amortization--Intangible Plant--Software	0	377,821	377,821	0	245,153	245,153	0	132,668	132,668
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
TOTAL ADMIN & GENERAL EXPENSES			505,454	5,691,785	6,197,239	278,734	3,693,127	3,971,861	226,720	1,998,658	2,225,378
TOTAL EXPENSES BEFORE FIT			12,154,309	71,478,977	83,633,286	7,800,220	46,370,005	54,170,225	4,354,089	25,108,972	29,463,061
NET OPERATING INCOME BEFORE FIT					18,105,708			11,160,626			6,945,082
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,728,114			2,987,228			1,740,886
E-FIT		DEFERRED FEDERAL INCOME TAX			-1,656			-128,255			126,599
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
ELECTRIC NET OPERATING INCOME					13,387,985			8,307,319			5,080,666

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.575%	34.425%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.730%	36.270%
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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-555-1A
--	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	12,195,269	12,195,269	0	7,911,071	7,911,071	0	4,284,198	4,284,198
1	555312	Purchased Power -Lancaster	0	2,008,153	2,008,153	0	1,302,689	1,302,689	0	705,464	705,464
1	555313	Energy Deviationsr -Lancaster	0	68,359	68,359	0	44,344	44,344	0	24,015	24,015
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,615,423	0	1,615,423	0	0	0	1,615,423	0	1,615,423
1	555550	Non-Monetary Exchange Power	0	-18,832	-18,832	0	-12,216	-12,216	0	-6,616	-6,616
1	555700	Bookout Purchases	0	9,452,770	9,452,770	0	6,132,012	6,132,012	0	3,320,758	3,320,758
1	555710	Intercompany Purchased Power	0	51,970	51,970	0	33,713	33,713	0	18,257	18,257
TOTAL ACCOUNT 555			1,615,423	23,757,689	25,373,112	0	15,411,613	15,411,613	1,615,423	8,346,076	9,961,499

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-557-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	422,931	422,931	0	274,355	274,355	0	148,576	148,576
1	557010	Other Power Supply Expense - Financial	0	476,749	476,749	0	309,267	309,267	0	167,482	167,482
1	557150	Fuel - Economic Dispatch	0	16,438,111	16,438,111	0	10,663,403	10,663,403	0	5,774,708	5,774,708
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,305	19,305	0	10,455	10,455
99	557161	Unbilled Add-Ons	45,576	0	45,576	0	0	0	45,576	0	45,576
1	557170	Broker Fees - Power	0	32,407	32,407	0	21,022	21,022	0	11,385	11,385
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	147,833	0	147,833	147,833	0	147,833	0	0	0
99	557380	Idaho PCA Deferred	-1,139,172	0	-1,139,172	0	0	0	-1,139,172	0	-1,139,172
99	557390	Idaho PCA Amortization	898,087	0	898,087	0	0	0	898,087	0	898,087
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,371,525	2,371,525	0	1,538,408	1,538,408	0	833,117	833,117
TOTAL ACCOUNT 557			20,549	19,771,483	19,792,032	189,291	12,825,760	13,015,051	-168,742	6,945,723	6,776,981

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-903-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	136,410	454,799	591,209	92,621	298,234	390,855	43,789	156,565	200,354
12	903920	A/R Sold - Program Fees	0	22,845	22,845	0	14,481	14,481	0	8,364	8,364
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			136,410	477,644	614,054	92,621	312,715	405,336	43,789	164,929	208,718

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.575%	34.425%
E-ALL	12	Net Electric Plant	100.000%	63.386%	36.614%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-908-1A
---	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	-352	45,448	45,096	-352	29,803	29,451	0	15,645	15,645
99	908600	DSM Tariff Rider Expense Offset	2,040,793	0	2,040,793	1,472,730	0	1,472,730	568,063	0	568,063
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	157,203	0	157,203	122,597	0	122,597	34,606	0	34,606
99	908990	DSM Amortization	20,178	0	20,178	0	0	0	20,178	0	20,178
TOTAL ACCOUNT 908			2,217,822	45,448	2,263,270	1,594,975	29,803	1,624,778	622,847	15,645	638,492

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.575%	34.425%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-FIT-1A
--	------------------------

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	101,738,994	65,330,851	36,408,143	
E-OPS	Operating & Maintenance Expense	72,946,121	46,596,663	26,349,458	
E-OPS	Book Depreciation & Amortization	6,258,191	4,079,351	2,178,840	
E-OTX	Taxes Other than FIT	4,428,974	3,494,211	934,763	
	Net Operating Income Before FIT	18,105,708	11,160,626	6,945,082	
E-INT	Less: Monthly Interest Expense	4,755,680	3,101,831	1,653,849	
E-SCM	Add: Schedule M Additions	9,053,845	6,164,839	2,889,006	
E-SCM	Less: Schedule M Deductions	8,839,378	5,652,629	3,186,749	
	Taxable Net Operating Income	13,564,495	8,571,005	4,993,490	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,747,574	2,999,852	1,747,722	
1	Production Tax Credit	(19,460)	(12,624)	(6,836)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	4,728,114	2,987,228	1,740,886	
E-DTE	Deferred FIT	-1,656	-128,255	126,599	
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)	
	Total Net FIT/Deferred FIT	4,717,723	2,853,307	1,864,416	
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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-1A
---	------------------------

***** 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	251,260	251,260	0	159,264	159,264	0	91,996	91,996
2	997002	Injuries and Damages	0	-356	-356	0	-233	-233	0	-123	-123
12	997003	Salvage	0	-94,806	-94,806	0	-60,094	-60,094	0	-34,712	-34,712
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	-385,930	-385,930	0	-250,415	-250,415	0	-135,515	-135,515
99	997007	Idaho PCA	-241,085	0	-241,085	0	0	0	-241,085	0	-241,085
99	997008	Idaho DSM Book Amortization	20,178	0	20,178	0	0	0	20,178	0	20,178
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	122,312	122,312	0	77,529	77,529	0	44,783	44,783
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	742,304	0	742,304	606,591	0	606,591	135,713	0	135,713
4	997018	DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019	CSS Temporary Service Fees	16,710	0	16,710	4,590	0	4,590	12,120	0	12,120
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	66,198	66,198	0	38,239	38,239
99	997033	BPA Residential Exchange	-91,396	0	-91,396	-58,290	0	-58,290	-33,106	0	-33,106
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	597,989	597,989	0	392,131	392,131	0	205,858	205,858
99	997064	Chicago Climate Exchange	-35,332	0	-35,332	0	0	0	-35,332	0	-35,332
99	997065	Amortization - Unbilled Revenue Add-Ins	158,373	0	158,373	94,051	0	94,051	64,322	0	64,322
99	997070	Centralia	0	0	0	0	0	0	0	0	0
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	2,587,381	4,129,138	6,716,519	1,622,434	2,678,722	4,301,156	964,947	1,450,416	2,415,363
		TOTAL SCHEDULE M ADDITIONS	3,503,435	5,550,410	9,053,845	2,565,541	3,599,298	6,164,839	937,894	1,951,112	2,889,006

ELECTRIC SCHEDULE M ITEMS For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-1A
--	------------------------

***** 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	-1,687	0	-1,687	-1,687	0	-1,687	0	0	0
1	997044 Non-Monetary Power Costs	0	18,832	18,832	0	12,216	12,216	0	6,616	6,616
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)	-21,728	0	-21,728	0	0	0	-21,728	0	-21,728
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	8,865,742	8,865,742	0	5,675,759	5,675,759	0	3,189,983	3,189,983
99	997050 CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051 Wind Generation AFUDC - ID	10,064	0	10,064	0	0	0	10,064	0	10,064
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	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	-408	0	-408	-796	0	-796	388	0	388
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	-62,567	-62,567	0	-40,587	-40,587	0	-21,980	-21,980
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	-147,833	0	-147,833	-147,833	0	-147,833	0	0	0
TOTAL SCHEDULE M DEDUCTIONS		-226,353	9,065,731	8,839,378	-152,866	5,805,495	5,652,629	-73,487	3,260,236	3,186,749

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.575%	34.425%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.730%	36.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.243%	38.757%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.019%	35.981%
E-ALL	12	Net Electric Plant	100.000%	63.386%	36.614%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-DTE-1A
---	------------------------

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	510,110	320,140	189,970
99	410100	Deferred Federal Income Tax Expense - Washington	-129,259	-129,259	0
99	410100	Deferred Federal Income Tax Expense - Idaho	82,111	0	82,111
		Sub-Total	462,962	190,881	272,081
14	411100	Deferred Federal Income Tax Expense - Allocated	-168,052	-105,468	-62,584
99	411100	Deferred Federal Income Tax Expense - Washington	-213,668	-213,668	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-82,898	0	-82,898
		Sub-Total	-464,618	-319,136	-145,482
		Total Deferred Federal Income Tax Expense	-1,656	-128,255	126,599
E-ALL	14	Net Allocated Schedule M	100.000%	62.759%	37.241%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-INT-1A
--	------------------------

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	1,660,346,031	1,058,946,466	601,399,565
	Interest Deduction for FIT Calculation	57,068,154	37,221,968	19,846,186
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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-OTX-1A
---	------------------------

***** 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	138,257	138,257	0	89,687	89,687	0	48,570	48,570
1	408150	R&P Property Tax--Production	0	875,781	875,781	0	568,119	568,119	0	307,662	307,662
1	408180	R&P Property Tax--Transmission	0	266,183	266,183	0	172,673	172,673	0	93,510	93,510
1	409100	State Income Tax--Montana & Oregon	0	67,032	67,032	0	43,484	43,484	0	23,548	23,548
TOTAL PRODUCTION & TRANSMISSION			0	1,347,253	1,347,253	0	873,963	873,963	0	473,290	473,290
DISTRIBUTION											
99	408110	State Excise Tax	1,272,576	0	1,272,576	1,272,576	0	1,272,576	0	0	0
99	408120	Municipal Occupation & License Tax	1,309,301	0	1,309,301	1,091,505	0	1,091,505	217,796	0	217,796
99	408160	Miscellaneous State or Local Tax--WA & ID	-1	0	-1	0	0	0	-1	0	-1
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	92,548	0	92,548	0	0	0	92,548	0	92,548
TOTAL DISTRIBUTION			3,081,721	0	3,081,721	2,620,248	0	2,620,248	461,473	0	461,473
TOTAL TAXES OTHER THAN FIT			3,081,721	1,347,253	4,428,974	2,620,248	873,963	3,494,211	461,473	473,290	934,763

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-1A
--	------------------------

			***** 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	44,097,081	44,528,732	431,651	28,605,776	29,037,427	0	15,491,305	15,491,305
1	182324/81	CDA Settlement	0	46,590,236	46,590,236	0	30,223,086	30,223,086	0	16,367,150	16,367,150
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	19,705,966	19,705,966	0	12,786,413	12,786,413	0	6,919,553	6,919,553
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,009,613	7,009,613	0	4,548,257	4,548,257	0	2,461,356	2,461,356
TOTAL INTANGIBLE PLANT			584,830	119,781,594	120,366,424	584,830	77,706,618	78,291,448	0	42,074,976	42,074,976
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,629	2,230,629	0	1,447,009	1,447,009	0	783,620	783,620
1	311XXX	Structures & Improvements	0	124,915,810	124,915,810	0	81,032,886	81,032,886	0	43,882,924	43,882,924
1	312000	Boiler Plant	0	167,477,727	167,477,727	0	108,642,802	108,642,802	0	58,834,925	58,834,925
1	314000	Turbogenerator Units	0	48,244,291	48,244,291	0	31,296,072	31,296,072	0	16,948,219	16,948,219
1	315000	Accessory Electric Equipment	0	26,930,057	26,930,057	0	17,469,528	17,469,528	0	9,460,529	9,460,529
1	316000	Miscellaneous Power Plant Equipment	0	15,664,638	15,664,638	0	10,161,651	10,161,651	0	5,502,987	5,502,987
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	385,463,152	385,463,152	0	250,049,948	250,049,948	0	135,413,204	135,413,204
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	40,873,174	40,873,174	0	26,514,428	26,514,428	0	14,358,746	14,358,746
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	149,219,566	149,219,566	0	96,798,732	96,798,732	0	52,420,834	52,420,834
1	334000	Accessory Electric Equipment	0	33,794,197	33,794,197	0	21,922,296	21,922,296	0	11,871,901	11,871,901
1	335XXX	Miscellaneous Power Plant Equipment	0	7,336,194	7,336,194	0	4,758,989	4,758,989	0	2,577,205	2,577,205
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	407,847,970	407,847,970	0	264,570,978	264,570,978	0	143,276,992	143,276,992
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	198,756,024	198,756,024	0	128,933,033	128,933,033	0	69,822,991	69,822,991
1	345000	Accessory Electric Equipment	0	16,740,545	16,740,545	0	10,859,592	10,859,592	0	5,880,953	5,880,953
1	346000	Miscellaneous Power Plant Equipment	0	1,576,539	1,576,539	0	1,022,701	1,022,701	0	553,838	553,838
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	276,726,901	276,726,901	0	179,512,741	179,512,741	0	97,214,160	97,214,160
TOTAL PRODUCTION PLANT			0	1,070,038,023	1,070,038,023	0	694,133,667	694,133,667	0	375,904,356	375,904,356

ELECTRIC UTILITY PLANT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,182,105	16,182,105	0	10,497,332	10,497,332	0	5,684,773	5,684,773
1	352XXX	Structures & Improvements	0	16,047,080	16,047,080	0	10,409,741	10,409,741	0	5,637,339	5,637,339
1	353000	Station Equipment	0	181,901,236	181,901,236	0	117,999,332	117,999,332	0	63,901,904	63,901,904
1	354000	Towers & Fixtures	0	17,116,701	17,116,701	0	11,103,604	11,103,604	0	6,013,097	6,013,097
1	355000	Poles & Fixtures	0	133,241,329	133,241,329	0	86,433,650	86,433,650	0	46,807,679	46,807,679
1	356000	Overhead Conductors & Devices	0	106,857,433	106,857,433	0	69,318,417	69,318,417	0	37,539,016	37,539,016
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	478,153,690	478,153,690	0	310,178,300	310,178,300	0	167,975,390	167,975,390
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,285,922	0	4,285,922	3,321,893	0	3,321,893	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	14,119,323	0	14,119,323	9,632,599	0	9,632,599	4,486,724	0	4,486,724
99	362000	Station Equipment	94,092,703	0	94,092,703	60,094,076	0	60,094,076	33,998,627	0	33,998,627
99	364000	Poles, Towers, & Fixtures	221,804,284	0	221,804,284	134,330,294	0	134,330,294	87,473,990	0	87,473,990
99	365000	Overhead Conductors & Devices	144,251,455	0	144,251,455	85,834,853	0	85,834,853	58,416,602	0	58,416,602
99	366000	Underground Conduit	76,455,273	0	76,455,273	47,339,031	0	47,339,031	29,116,242	0	29,116,242
99	367000	Underground Conductors & Devices	126,447,599	0	126,447,599	81,145,554	0	81,145,554	45,302,045	0	45,302,045
99	368000	Line Transformers	173,794,022	0	173,794,022	113,219,771	0	113,219,771	60,574,251	0	60,574,251
99	369XXX	Services	117,751,542	0	117,751,542	73,158,162	0	73,158,162	44,593,380	0	44,593,380
99	370000	Meters	45,537,922	0	45,537,922	16,726,309	0	16,726,309	28,811,613	0	28,811,613
99	373XXX	Street Light & Signal Systems	30,355,631	0	30,355,631	17,240,782	0	17,240,782	13,114,849	0	13,114,849
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,048,953,928	0	1,048,953,928	642,101,576	0	642,101,576	406,852,352	0	406,852,352
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	6,750,171	34,890,687	41,640,858	1,833,156	22,639,171	24,472,327	4,917,015	12,251,516	17,168,531
4	391XXX	Office Furniture & Equipment	0	27,382,070	27,382,070	0	17,767,130	17,767,130	0	9,614,940	9,614,940
4	392XXX	Transportation Equipment	11,351,124	6,328,165	17,679,289	8,150,712	4,106,093	12,256,805	3,200,412	2,222,072	5,422,484
4	393000	Stores Equipment	307,579	1,202,736	1,510,315	128,274	780,407	908,681	179,305	422,329	601,634
4	394000	Tools, Shop & Garage Equipment	1,740,692	4,763,731	6,504,423	1,306,099	3,090,994	4,397,093	434,593	1,672,737	2,107,330
4	395000	Laboratory Equipment	367,078	1,498,296	1,865,374	228,881	972,184	1,201,065	138,197	526,112	664,309
4	396XXX	Power Operated Equipment	21,495,376	9,561,383	31,056,759	13,832,498	6,203,999	20,036,497	7,662,878	3,357,384	11,020,262
4	397XXX	Communications Equipment	11,344,026	44,142,814	55,486,840	5,942,681	28,642,506	34,585,187	5,401,345	15,500,308	20,901,653
4	398000	Miscellaneous Equipment	5,391	343,492	348,883	1,326	222,878	224,204	4,065	120,614	124,679
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	54,180,114	133,291,436	187,471,550	31,795,230	86,487,479	118,282,709	22,384,884	46,803,957	69,188,841
		TOTAL PLANT IN SERVICE	1,103,718,872	1,801,264,743	2,904,983,615	674,481,636	1,168,506,064	1,842,987,700	429,237,236	632,758,679	1,061,995,915
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,103,718,872	1,801,264,743	2,904,983,615	674,481,636	1,168,506,064	1,842,987,700	429,237,236	632,758,679	1,061,995,915

ELECTRIC UTILITY PLANT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-PLT-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	258,018,441	258,018,441	0	167,376,563	167,376,563	0	90,641,878	90,641,878
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-195,410	-195,410	0	-126,762	-126,762	0	-68,648	-68,648
1	108000	Hydro Production Plant	0	101,937,401	101,937,401	0	66,126,792	66,126,792	0	35,810,609	35,810,609
1	108X03	Other Production Plant	0	59,228,015	59,228,015	0	38,421,213	38,421,213	0	20,806,802	20,806,802
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-47,864	-47,864	0	-31,049	-31,049	0	-16,815	-16,815
1	108X04	Transmission Plant	0	163,557,104	163,557,104	0	106,099,493	106,099,493	0	57,457,611	57,457,611
E-ADP	108X05	Distribution Plant	319,683,880	0	319,683,880	195,477,102	0	195,477,102	124,206,778	0	124,206,778
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,898	0	-88,898	-54,358	0	-54,358	-34,540	0	-34,540
E-ADP	108X06	General Plant - Non-Transportation	15,573,580	45,887,333	61,460,913	8,627,268	29,774,455	38,401,723	6,946,312	16,112,878	23,059,190
E-ADP	108X07	General Plant - Transportation	3,985,039	2,221,608	6,206,647	2,861,450	1,441,513	4,302,963	1,123,589	780,095	1,903,684
TOTAL ACCUMULATED DEPRECIATION			339,153,601	630,606,628	969,760,229	206,911,462	409,082,218	615,993,680	132,242,139	221,524,410	353,766,549
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	31,140	4,839,918	4,871,058	31,140	3,139,655	3,170,795	0	1,700,263	1,700,263
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	88,006	88,006	0	57,104	57,104	0	30,902	30,902
E-CAM	111X08	Intangible Plant-Computer Software	0	14,284,829	14,284,829	0	9,268,854	9,268,854	0	5,015,975	5,015,975
TOTAL ACCUMULATED AMORTIZATION			141,818	19,213,185	19,355,003	141,818	12,465,893	12,607,711	0	6,747,292	6,747,292
NET ELECTRIC UTILITY PLANT			764,423,453	1,151,444,930	1,915,868,383	467,428,356	746,957,953	1,214,386,309	296,995,097	404,486,977	701,482,074

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: E-APL-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		764,423,453	1,151,444,930	1,915,868,383	467,428,356	746,957,953	1,214,386,309	296,995,097	404,486,977	701,482,074
	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	100,102	100,102	0	64,952	64,952	0	35,150	35,150
12	Deferred F.I.T. - Plant In Service (282900)		0	-251,153,847	-251,153,847	0	-159,196,377	-159,196,377	0	-91,957,470	-91,957,470
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-12,374,892	-12,374,892	0	-8,029,572	-8,029,572	0	-4,345,320	-4,345,320
99	ADFIT - Boulder Park Idaho Write Off (190040)		608,504	0	608,504	0	0	0	608,504	0	608,504
99	Spokane River Relicensing (283322)		-277,637	0	-277,637	-257,262	0	-257,262	-20,375	0	-20,375
99	Spokane River PM&Es (283323)		-257,648	0	-257,648	-163,359	0	-163,359	-94,289	0	-94,289
1	ADFIT - Lake CDA CDR Fund (283324)		0	-3,444,583	-3,444,583	0	-2,234,501	-2,234,501	0	-1,210,082	-1,210,082
99	ADFIT - Lake CDA CDR Fund (283324)		-39,026	0	-39,026	-39,026	0	-39,026	0	0	0
99	ADFIT - MT Lease Payments (283365)		-2,313,190	0	-2,313,190	-1,529,454	0	-1,529,454	-783,736	0	-783,736
1	CDA Lake Settlement (283382)		0	-12,861,999	-12,861,999	0	-8,343,579	-8,343,579	0	-4,518,420	-4,518,420
99	CDA Lake Settlement (283382)		-645,982	0	-645,982	-537,048	0	-537,048	-108,934	0	-108,934
12	Electric portion of Bond Redemptions (283850)		0	-2,739,002	-2,739,002	0	-1,736,144	-1,736,144	0	-1,002,858	-1,002,858
1	Colstrip PCB (283200)		0	-536,304	-536,304	0	-347,900	-347,900	0	-188,404	-188,404
	TOTAL ACCUM DEFERRED INCOME TAX		-2,924,979	-283,010,525	-285,935,504	-2,526,149	-179,823,121	-182,349,270	-398,830	-103,187,404	-103,586,234
	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)		5,717,349	0	5,717,349	4,103,695	0	4,103,695	1,613,654	0	1,613,654
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)		861,416	0	861,416	0	0	0	861,416	0	861,416
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		61,382	0	61,382	0	0	0	61,382	0	61,382
99	Invest in Exchange Power (124900, 124930)		22,356,138	0	22,356,138	22,356,138	0	22,356,138	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)		-2,331,728	0	-2,331,728	-747,278	0	-747,278	-1,584,450	0	-1,584,450
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)		793,249	0	793,249	735,035	0	735,035	58,214	0	58,214
99	Spokane River PM&Es (182323)		736,058	0	736,058	466,741	0	466,741	269,317	0	269,317
99	CDA CDR Fund (182324)		111,503	0	111,503	111,503	0	111,503	0	0	0
99	CDA Lake Settlement (182382)		1,534,422	0	1,534,422	1,534,422	0	1,534,422	0	0	0
99	CDA Lake Settlement (186382)		311,241	0	311,241	0	0	0	311,241	0	311,241
99	Montana Riverbed Settlement (186360)		6,609,114	0	6,609,114	4,369,867	0	4,369,867	2,239,247	0	2,239,247
99	Nez Perce Settlement - Idaho (186800)		318,392	0	318,392	0	0	0	318,392	0	318,392
4	Gain on Sale of General Office Bldg (253850)		0	-285,968	-285,968	0	-185,553	-185,553	0	-100,415	-100,415
	TOTAL OTHER ADJUSTMENTS		30,699,120	-285,968	30,413,152	27,094,980	-185,553	26,909,427	3,604,140	-100,415	3,503,725
	NET RATE BASE:		792,197,594	868,148,437	1,660,346,031	491,997,187	566,949,279	1,058,946,466	300,200,407	301,199,158	601,399,565

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%	63.386%	36.614%
E-ALL	13	Net Electric General Plant	100.000%	63.085%	36.915%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
---	------------------------

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	439,420	317,230	85,410
8			Utility 8	11,857	0	8,286
9			Utility 9	809	639	170
		TOTAL		452,086	317,869	93,866
7	404X32	PC Software	Utility 7	59,160	42,709	11,499
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		66,308	42,709	16,494
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		519,253	361,198	110,527

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
---	------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	598,793	432,287	116,387	50,119
8	Utility 8	11,632	0	8,129	3,503
9	Utility 9	59,836	47,238	12,598	0
9	Utility 9 - Washington	9,007	7,111	1,896	0
9	Utility 9 - Idaho	34,439	27,188	7,251	0
	Total	<u>713,707</u>	<u>513,824</u>	<u>146,261</u>	<u>53,622</u>
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,528</u>	<u>1,184</u>	<u>316</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		Report ID:	***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
For Month Ended July 31, 2010		C-GPL-1A												
Average of Monthly Averages Basis														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	3,522,575	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	40,854,911	0	0	29,494,386	29,494,386	0	0	7,940,969	7,940,969	0	3,419,556	3,419,556
9		Utility 9 - Wa	1,693,154	1,336,660	0	0	1,336,660	356,494	0	0	356,494	0	0	0
9		Utility 9 - Idaho	4,455,267	0	3,517,211	0	3,517,211	0	938,056	0	938,056	0	0	0
9		Utility 9 - Allocated	4,775,510	0	0	3,770,026	3,770,026	0	0	1,005,484	1,005,484	0	0	0
		TOTAL ACCOUNT	59,583,841	1,833,156	4,917,015	34,890,687	41,640,858	1,296,354	938,056	8,946,453	11,180,863	3,342,564	3,419,556	6,762,120
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,437,508	0	0	1,437,508	1,437,508	0	0	0	0	0	0	0
7		Utility 7	35,937,780	0	0	25,944,562	25,944,562	0	0	6,985,226	6,985,226	0	3,007,992	3,007,992
8		Utility 8	387,979	0	0	0	0	0	0	271,127	271,127	0	116,852	116,852
		TOTAL ACCOUNT	37,763,267	0	0	27,382,070	27,382,070	0	0	7,256,353	7,256,353	0	3,124,844	3,124,844
	392XXX	Transportation Equipment												
99		Utility 0	14,919,109	7,119,517	2,593,593	5,205,999	14,919,109	0	0	0	0	0	0	0
99		Utility 1	5,003,861	0	0	0	0	2,985,319	1,069,073	949,469	5,003,861	0	0	0
99		Utility 2	2,137,686	0	0	0	0	0	0	0	0	2,137,686	0	2,137,686
7		Utility 7	496,107	0	0	358,155	358,155	0	0	96,428	96,428	0	41,524	41,524
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
		TOTAL ACCOUNT	25,599,418	8,150,712	3,200,412	6,328,165	17,679,289	3,260,343	1,230,914	1,249,662	5,740,919	2,137,686	41,524	2,179,210

COMMON GENERAL PLANT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
--	------------------------

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	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	148,882	117,535	0	0	117,535	31,347	0	0	31,347	0	0	0
9		Utility 9 - Idaho	208,449	0	164,560	0	164,560	0	43,889	0	43,889	0	0	0
9		Utility 9 - Allocated	1,060,842	0	0	837,482	837,482	0	0	223,360	223,360	0	0	0
		TOTAL ACCOUNT	1,950,409	128,274	179,305	1,202,736	1,510,315	115,618	43,889	223,360	382,867	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,422,501	1,272,048	427,106	1,723,347	3,422,501	0	0	0	0	0	0	0
99		Utility 1	1,862,047	0	0	0	0	991,032	449,867	421,148	1,862,047	0	0	0
99		Utility 2	947,718	0	0	0	0	0	0	0	0	947,718	0	947,718
7		Utility 7	3,880,181	0	0	2,801,219	2,801,219	0	0	754,191	754,191	0	324,771	324,771
8		Utility 8	1,045,708	0	0	0	0	0	0	730,762	730,762	0	314,946	314,946
9		Utility 9 - Wa	43,133	34,051	0	0	34,051	9,082	0	0	9,082	0	0	0
9		Utility 9 - Idaho	9,484	0	7,487	0	7,487	0	1,997	0	1,997	0	0	0
9		Utility 9 - Allocated	302,952	0	0	239,165	239,165	0	0	63,787	63,787	0	0	0
		TOTAL ACCOUNT	11,513,724	1,306,099	434,593	4,763,731	6,504,423	1,000,114	451,864	1,969,888	3,421,866	947,718	639,717	1,587,435
	395000	Laboratory Equipment												
99		Utility 0	1,379,522	214,701	133,670	1,031,151	1,379,522	0	0	0	0	0	0	0
99		Utility 1	299,853	0	0	0	0	97,580	31,824	170,449	299,853	0	0	0
99		Utility 2	265,399	0	0	0	0	0	0	0	0	265,399	0	265,399
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	17,962	14,180	0	0	14,180	3,782	0	0	3,782	0	0	0
9		Utility 9 - Idaho	5,734	0	4,527	0	4,527	0	1,207	0	1,207	0	0	0
9		Utility 9 - Allocated	266,491	0	0	210,381	210,381	0	0	56,110	56,110	0	0	0
		TOTAL ACCOUNT	2,599,144	228,881	138,197	1,498,296	1,865,374	101,362	33,031	301,643	436,036	265,399	32,335	297,734
	396XXX	Power Operated Equipment												
99		Utility 0	29,202,696	13,267,955	7,253,790	8,680,951	29,202,696	0	0	0	0	0	0	0
99		Utility 1	3,637,942	0	0	0	0	2,575,868	755,093	306,981	3,637,942	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	35,280,408	13,832,498	7,662,878	9,561,383	31,056,759	2,726,434	864,199	542,809	4,133,442	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
--	------------------------

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	39,882,201	5,575,846	2,203,251	32,103,104	39,882,201	0	0	0	0	0	0	0
99		Utility 1	729,390	0	0	0	0	423,931	305,459	0	729,390	0	0	0
99		Utility 2	535,554	0	0	0	0	0	0	0	0	535,554	0	535,554
7		Utility 7	8,700,263	0	0	6,280,981	6,280,981	0	0	1,691,070	1,691,070	0	728,212	728,212
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	464,672	366,835	0	0	366,835	97,837	0	0	97,837	0	0	0
9		Utility 9 - Idaho	4,051,041	0	3,198,094	0	3,198,094	0	852,947	0	852,947	0	0	0
9		Utility 9 - Allocated	7,294,609	0	0	5,758,729	5,758,729	0	0	1,535,880	1,535,880	0	0	0
		TOTAL ACCOUNT	62,583,809	5,942,681	5,401,345	44,142,814	55,486,840	521,768	1,158,406	3,874,113	5,554,287	535,554	1,007,128	1,542,682
	398000	Miscellaneous Equipment												
99		Utility 0	8,716	0	2,299	6,417	8,716	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	459,297	0	0	331,580	331,580	0	0	89,274	89,274	0	38,443	38,443
9		Utility 9 - Wa	1,680	1,326	0	0	1,326	354	0	0	354	0	0	0
9		Utility 9 - Idaho	2,237	0	1,766	0	1,766	0	471	0	471	0	0	0
9		Utility 9 - Allocated	6,960	0	0	5,495	5,495	0	0	1,465	1,465	0	0	0
		TOTAL ACCOUNT	478,890	1,326	4,065	343,492	348,883	354	471	90,739	91,564	0	38,443	38,443
		TOTAL GENERAL PLANT	243,680,753	31,795,230	22,384,884	133,291,436	187,471,550	9,598,619	4,812,888	25,304,012	39,715,519	7,802,057	8,691,627	16,493,684

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-1A
--	------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,201,013	39,201,013	0	0
99	108X06	Utility 1 - Allocated	632,041	0	632,041	0
99	108X06	Utility 1 - Washington	2,539,248	0	2,539,248	0
99	108X06	Utility 1 - Idaho	865,021	0	865,021	0
99	108X06	Utility 2	2,350,543	0	0	2,350,543
7	108X06	Utility 7	14,090,471	10,172,334	2,738,765	1,179,372
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,024	-252,693	-68,034	-29,297
8	108X06	Utility 8	934,717	0	653,199	281,518
9	108X06	Utility 9	15,631,464	12,340,259	3,291,205	0
Total			75,894,494	61,460,913	10,651,445	3,782,136

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,637,155	5,637,155	0	0
99	108X07	Utility 1 - Allocated	211,965	0	211,965	0
99	108X07	Utility 1 - Washington	440,502	0	440,502	0
99	108X07	Utility 1 - Idaho	194,105	0	194,105	0
99	108X07	Utility 2	1,021,245	0	0	1,021,245
7	108X07	Utility 7	602	435	117	50
9	108X07	Utility 9	720,827	569,057	151,770	0
Total			8,226,401	6,206,647	998,459	1,021,295

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 July 31, 2010 Average of Monthly Averages Basis		Report ID: E-ADP-1A		***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	1,048,953,928	0	1,048,953,928	642,101,576	0	642,101,576	406,852,352	0	406,852,352	
E-PLT	360200	Less Land and Land Rights	4,285,922	0	4,285,922	3,321,893	0	3,321,893	964,029	0	964,029	
		Depreciable Distribution Plant	1,044,668,006	0	1,044,668,006	638,779,683	0	638,779,683	405,888,323	0	405,888,323	
		Percentage		0.000%	100.000%	61.147%			38.853%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
	108X05	Accumulated Depreciation		0	319,683,880	195,477,102		195,477,102	124,206,778		124,206,778	
	108X05	Utility 0 Asset Recovery Obligation (Note 1)		0	-88,898	-54,358		-54,358	-34,540		-34,540	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	319,683,880	0	319,683,880	195,477,102	0	195,477,102	124,206,778	0	124,206,778	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,898	0	-88,898	-54,358	0	-54,358	-34,540	0	-34,540	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	54,180,114	133,291,436	187,471,550	31,795,230	86,487,479	118,282,709	22,384,884	46,803,957	69,188,841	
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	11,351,124	6,328,165	17,679,289	8,150,712	4,106,093	12,256,805	3,200,412	2,222,072	5,422,484	
		Depreciable Non Transport General Plant	42,010,313	123,785,209	165,795,522	23,272,915	80,319,269	103,592,184	18,737,398	43,465,940	62,203,338	
		Percentage		74.661%	100.000%	14.037%			11.302%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		45,887,333	61,460,913	8,627,268			6,946,312			
	403X60	Common Depreciation Expense (C-DEP)		358,018	479,525	67,311			54,196			
	403X60	Washington Depreciation Expense (C-DEP)			7,111	7,111			0			
	403X60	Idaho Depreciation Expense (C-DEP)			27,188	0			27,188			
	403X60	Depreciation Expense		184,002	236,502	36,404			16,096			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,573,580	45,887,333	61,460,913	8,627,268	29,774,455	38,401,723	6,946,312	16,112,878	23,059,190	
4	403X60	Depreciation Expense (C-DEP)	121,507	358,018	479,525	67,311	232,304	299,615	54,196	125,714	179,910	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,299	0	34,299	7,111	0	7,111	27,188	0	27,188	
4	403X60	Depreciation Expense	52,500	184,002	236,502	36,404	119,392	155,796	16,096	64,610	80,706	
		Total Depreciation Expense	208,306	542,020	750,326	110,826	351,696	462,522	97,480	190,324	287,804	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	11,351,124	6,328,165	17,679,289	8,150,712	4,106,093	12,256,805	3,200,412	2,222,072	5,422,484	
		Percentage		35.794%	100.000%	46.103%			18.103%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,221,608	6,206,647	2,861,450			1,123,589			
	403X70	Depreciation Expense (C-DEP)		424	1,184	546			214			
	403X70	Depreciation Expense		4,879	10,364	3,313			2,172			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,985,039	2,221,608	6,206,647	2,861,450	1,441,513	4,302,963	1,123,589	780,095	1,903,684	
4	403X70	Depreciation Expense (C-DEP)	760	424	1,184	546	275	821	214	149	363	
4	403X70	Depreciation Expense	5,485	4,879	10,364	3,313	3,166	6,479	2,172	1,713	3,885	
		Total Depreciation Expense	6,245	5,303	11,548	3,859	3,441	7,300	2,386	1,862	4,248	

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-1A
---	------------------------

***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
99	303000	Intangible Plant												
		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
		TOTAL ACCOUNT	1,178,707	0	0	153,199	153,199	816,199	168,450	40,859	1,025,508	0	0	0
99	303100	Misc Intangible Plant--Mainframe Software												
		Utility 0	778,651	0	0	778,651	778,651	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	26,217,660	0	0	18,927,315	18,927,315	0	0	5,095,927	5,095,927	0	2,194,418	2,194,418
8		Utility 8	711,437	0	0	0	0	0	0	497,166	497,166	0	214,271	214,271
		TOTAL ACCOUNT	27,754,188	0	0	19,705,966	19,705,966	0	0	5,593,093	5,593,093	46,440	2,408,689	2,455,129
99	303110	Misc Intangible Plant--PC Software												
		Utility 0	682,353	0	0	682,353	682,353	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
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	8,764,368	0	0	6,327,260	6,327,260	0	0	1,703,530	1,703,530	0	733,578	733,578
8		Utility 8	513,003	0	0	0	0	0	0	358,497	358,497	0	154,506	154,506
		TOTAL ACCOUNT	9,980,292	0	0	7,009,613	7,009,613	0	0	2,081,364	2,081,364	1,231	888,084	889,315
		TOTAL	38,913,187	0	0	26,868,778	26,868,778	816,199	168,450	7,715,316	8,699,965	47,671	3,296,773	3,344,444

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-1A
--	------------------------

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)						
99		Utility 0	871,656	871,656	0	0
99		Utility 1	7,986	0	7,986	0
99		Utility 2 - Oregon	28,764	0	0	28,764
7		Utility 7	18,553,077	13,394,023	3,606,162	1,552,893
8		Utility 8	535,180	0	373,994	161,186
9		Utility 9	24,257	19,150	5,107	0
		Total	<u>20,020,920</u>	<u>14,284,829</u>	<u>3,993,249</u>	<u>1,742,843</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
2		Utility 2 - Oregon	39,663	0	0	39,663
7		Utility 7	107,832	77,847	20,959	9,026
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>160,364</u>	<u>88,006</u>	<u>23,669</u>	<u>48,689</u>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: E-CAM-1A
---	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service											
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	19,705,966	19,705,966	0	12,786,413	12,786,413	0	6,919,553	6,919,553
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,009,613	7,009,613	0	4,548,257	4,548,257	0	2,461,356	2,461,356
		Total Intangible Plant - Software	0	26,868,778	26,868,778	0	17,434,075	17,434,075	0	9,434,703	9,434,703
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		14,284,829	14,284,829	0			0		
	404	Amortization Expense (404X30, X31, X32)		377,821	377,821	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	14,284,829	14,284,829	0	9,268,854	9,268,854	0	5,015,975	5,015,975
4	404	Amortization Expense (404X30, X31, X32)	0	377,821	377,821	0	245,153	245,153	0	132,668	132,668
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 July 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
--	------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	Utility 7	-15,254,063	-11,012,366	-2,964,932	-1,276,765
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,725,918	-1,362,526	-363,392	0
		Total	<u>-16,979,981</u>	<u>-12,374,892</u>	<u>-3,328,324</u>	<u>-1,276,765</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%