

ELECTRIC RATE OF RETURN For Month Ended February 28, 2011 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	13,006,290	8,603,582	4,402,708
E-ALL		Colstrip 3 AFUDC Reallocation	0	-15,920	15,920
		Adjusted Net Operating Income	13,006,290	8,587,662	4,418,628
E-APL		Electric Net Rate Base	1,694,606,730	1,086,580,372	608,026,357 ERROR
		RATE OF RETURN	0.768%	0.790%	0.727%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:				
For Month Ended February 28, 2011		E-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers	2/28/2011	358,639	235,484	123,155
		Percent		100.000%	65.660%	34.340%
3	E-OPS	Direct Distribution Operating Expense		1,785,764	1,205,982	579,782
		Percent		100.000%	67.533%	32.467%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O&M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
4		Total Percentages		400.000%	265.560%	134.440%
		Percent		100.000%	66.390%	33.610%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 2011 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	1/1/2011	Total	Electric	Gas North
		Direct O&M Accts 500 - 894		57,557,639	50,620,200	3,943,320
		Direct O&M Accts 901 - 935		57,769,575	39,717,113	14,983,974
		Direct O&M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147
		Adjustments		0		
		Total		116,603,626	91,124,578	19,416,441
		Percentage		100.000%	78.149%	16.652%
		Direct Labor Accts 500 - 894		51,313,884	40,856,300	7,149,723
		Direct Labor Accts 901 - 935		5,118,749	3,938,893	229,885
		Direct Labor Accts 901 - 905 Utility 9 Only		5,235,309	3,229,034	2,006,275
		Total		61,667,942	48,024,227	9,385,883
		Percentage		100.000%	77.876%	15.220%
		Number of Customers at 12/31/10		678,123	358,982	223,040
		Percentage		100.000%	52.937%	32.891%
		Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902
		Percentage		100.000%	80.570%	13.145%
		Total Percentages		400.000%	289.532%	77.908%
7		Average (CD AA)		100.000%	72.383%	19.477%
Input		Gas North/Oregon 4-Factor	1/1/2011	Total	Electric	Gas North
		Direct O&M Accts 500 - 894		6,937,439	0	3,943,320
		Direct O&M Accts 901 - 935		18,052,462	0	14,983,974
		Direct O&M Accts 901 - 905 (Utility 9 only)		489,147	0	489,147
		Total		25,479,048	0	19,416,441
		Percentage		100.000%	0.000%	76.206%
		Direct Labor Accts 500 - 894		10,457,584	0	7,149,723
		Direct Labor Accts 901 - 935		1,179,856	0	229,885
		Direct Labor Accts 901 - 905 (Utility 9 only)		2,006,275	0	2,006,275
		Total		13,643,715	0	9,385,883
		Percentage		100.000%	0.000%	68.793%
		Number of Customers at 12/31/10		319,141	0	223,040
		Percentage		100.000%	0.000%	69.888%
		Net Direct Plant		464,005,775	0	312,801,546
		Percentage		100.000%	0.000%	67.413%
		Total Percentages		400.000%	0.000%	282.300%
8		Average (GD AA)		100.000%	0.000%	70.575%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
		Elec/Gas North 4-Factor	1/1/2011	Total	Electric	Gas North
		Direct O&M Accts 500 - 894		54,563,520	50,620,200	3,943,320
		Direct O&M Accts 901 - 935		54,701,087	39,717,113	14,983,974
		Adjustments		0	0	0
		Total		109,264,607	90,337,313	18,927,294
		Percentage		100.000%	82.678%	17.322%
		Direct Labor Accts 500 - 894		48,006,023	40,856,300	7,149,723
		Direct Labor Accts 901 - 935		4,168,778	3,938,893	229,885
		Total		52,174,801	44,795,193	7,379,608
		Percentage		100.000%	85.856%	14.144%
		Number of Customers at 12/31/10		582,022	358,982	223,040
		Percentage		100.000%	61.678%	38.322%
		Net Direct Plant		2,248,388,907	1,935,587,361	312,801,546
		Percentage		100.000%	86.088%	13.912%
		Total Percentages		400.000%	316.300%	83.700%
9		Average (CD AN/ID/WA)		100.000%	79.075%	20.925%
10	E-PLT	Net Electric Distribution Plant		755,892,969	465,700,616	290,192,353
		Percent		100.000%	61.609%	38.391%
11	E-OPS	Book Deprec (0403.XX & 0406.XX)		6,471,694	4,168,554	2,303,140
		Percent		100.000%	64.412%	35.588%
12	E-PLT	Net Electric Plant		1,972,143,118	1,257,663,503	714,479,615
		Percent		100.000%	63.771%	36.229%
13	E-PLT	Net Electric General Plant		134,367,877	86,594,575	47,773,302
		Percent		100.000%	64.446%	35.554%
14	E-SCM	Net Allocated Schedule M		-3,863,749	-2,415,310	-1,448,439
		Percent		100.000%	62.512%	37.488%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 2011 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
Input	Balance Date			
Input	Production	272,847,993	164,954,917	476,655,956
Input	Transmission	247,019,955	175,278,666	64,252,161
Input	Distribution	667,469,925	414,382,796	215,190
Input	General	9,989,519	11,674,817	
Input	TOTAL	1,197,327,392	766,291,196	541,123,307

SPECIAL MANUAL ADJUSTMENTS:
Adjustments to NOI (Report E-ROR):
Colstrip 3 AFUDC Reallocation

	12/31/10	System	Washington	Idaho
	ANNUALLY	0	-15,920	15,920
Colstrip 3 AFUDC Reallocation	12A	0	-1,461,586	1,461,586
(Plant less Accumulated Depreciation)	12E	0	-1,366,066	1,366,066
	1A	0	-1,374,026	1,374,026

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 2011 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	34,646,272	0	34,646,272	23,431,816	0	23,431,816	11,214,456	0	11,214,456
99	442200	Commercial - Firm & Int.	23,205,324	0	23,205,324	15,677,642	0	15,677,642	7,527,682	0	7,527,682
1	442300	Industrial	9,833,601	0	9,833,601	4,248,199	0	4,248,199	5,585,402	0	5,585,402
99	444000	Public Street & Highway Lighting	577,967	0	577,967	383,322	0	383,322	194,645	0	194,645
99	499XXX	Unbilled Revenue	461,935	0	461,935	948,960	0	948,960	-487,025	0	-487,025
99	448000	Interdepartmental Revenue	95,207	0	95,207	70,114	0	70,114	25,093	0	25,093
TOTAL SALES TO ULTIMATE CUSTOMERS			68,820,306	0	68,820,306	44,760,053	0	44,760,053	24,060,253	0	24,060,253
1	447XXX	Sales for Resale	0	8,726,578	8,726,578	0	5,686,238	5,686,238	0	3,040,340	3,040,340
TOTAL SALES OF ELECTRICITY			68,820,306	8,726,578	77,546,884	44,760,053	5,686,238	50,446,291	24,060,253	3,040,340	27,100,593
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	37,603	0	37,603	24,930	0	24,930	12,673	0	12,673
1	453000	Sales of Water & Water Power	0	25,141	25,141	0	16,382	16,382	0	8,759	8,759
1	454000	Rent from Electric Property	238,860	2,528	241,388	166,961	1,647	168,608	71,899	881	72,780
1	456XXX	Other Electric Revenues	15,700	14,396,257	14,411,957	12,077	9,380,601	9,392,678	3,623	5,015,656	5,019,279
TOTAL OTHER OPERATING REVENUE			292,163	14,423,926	14,716,089	203,968	9,398,630	9,602,598	88,195	5,025,296	5,113,491
TOTAL ELECTRIC REVENUE			69,112,469	23,150,504	92,262,973	44,964,021	15,084,868	60,048,889	24,148,448	8,065,636	32,214,084
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	70,098	70,098	0	45,676	45,676	0	24,422	24,422
1	501000	Fuel	0	1,400,843	1,400,843	0	912,789	912,789	0	488,054	488,054
1	502000	Steam Expense	0	419,310	419,310	0	273,222	273,222	0	146,088	146,088
1	505000	Electric Expense	0	45,022	45,022	0	29,336	29,336	0	15,686	15,686
1	506000	Miscellaneous Steam Power Generation Expense	0	202,317	202,317	0	131,830	131,830	0	70,487	70,487
1	507000	Rent	0	-592	-592	0	-386	-386	0	-206	-206
MAINTENANCE											
1	510000	Supervision & Engineering	0	41,306	41,306	0	26,915	26,915	0	14,391	14,391
1	511000	Structures	0	41,287	41,287	0	26,903	26,903	0	14,384	14,384
1	512000	Boiler Plant	0	383,220	383,220	0	249,706	249,706	0	133,514	133,514
1	513000	Electric Plant	0	48,691	48,691	0	31,727	31,727	0	16,964	16,964
1	514000	Miscellaneous Steam Plant	0	32,235	32,235	0	21,004	21,004	0	11,231	11,231
TOTAL STEAM POWER GENERATION EXP			0	2,683,737	2,683,737	0	1,748,722	1,748,722	0	935,015	935,015

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	216,028	216,028	0	140,764	140,764	0	75,264	75,264
1	536000	Water for Power	0	71,656	71,656	0	46,691	46,691	0	24,965	24,965
1	537000	Hydraulic Expense	227,770	225,715	453,485	133,676	147,076	280,752	94,094	78,639	172,733
1	538000	Electric Expense	0	456,042	456,042	0	297,157	297,157	0	158,885	158,885
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	59,600	59,600	0	38,835	38,835	0	20,765	20,765
1	540000	Rent	0	96,495	96,495	0	62,876	62,876	0	33,619	33,619
1	540100	MT Trust Funds Land Settlement Rents	445,943	0	445,943	289,594	0	289,594	156,349	0	156,349
MAINTENANCE											
1	541000	Supervision & Engineering	0	47,438	47,438	0	30,911	30,911	0	16,527	16,527
1	542000	Structures	0	16,320	16,320	0	10,634	10,634	0	5,686	5,686
1	543000	Reservoirs, Dams, & Waterways	0	123,815	123,815	0	80,678	80,678	0	43,137	43,137
1	544000	Electric Plant	0	179,164	179,164	0	116,743	116,743	0	62,421	62,421
1	545000	Miscellaneous Hydraulic Plant	0	51,852	51,852	0	33,787	33,787	0	18,065	18,065
TOTAL HYDRO POWER GENERATION EXP			673,713	1,544,125	2,217,838	423,270	1,006,152	1,429,422	250,443	537,973	788,416
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	38,438	38,438	0	25,046	25,046	0	13,392	13,392
1	547000	Fuel	0	3,527,912	3,527,912	0	2,298,787	2,298,787	0	1,229,125	1,229,125
1	548000	Generation Expense	0	16,468	16,468	0	10,731	10,731	0	5,737	5,737
1	549000	Miscellaneous Other Power Generation Expense	0	68,728	68,728	0	44,783	44,783	0	23,945	23,945
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
MAINTENANCE											
1	551000	Supervision & Engineering	0	36,642	36,642	0	23,876	23,876	0	12,766	12,766
1	552000	Structures	0	12,106	12,106	0	7,888	7,888	0	4,218	4,218
1	553000	Generating & Electric Equipment	0	207,410	207,410	0	135,148	135,148	0	72,262	72,262
1	554000	Miscellaneous Other Power Generation Plant	0	12,590	12,590	0	8,204	8,204	0	4,386	4,386
TOTAL OTHER POWER GENERATION EXP			0	3,917,475	3,917,475	0	2,552,626	2,552,626	0	1,364,849	1,364,849
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,416,274	19,411,017	20,827,291	0	12,648,219	12,648,219	1,416,274	6,762,798	8,179,072
1	556000	System Control & Load Dispatching	0	56,977	56,977	0	37,126	37,126	0	19,851	19,851
E-557	557XXX	Other Expense	3,947,006	14,637,183	18,584,189	1,268,249	9,537,589	10,805,838	2,678,757	5,099,594	7,778,351
TOTAL OTHER POWER SUPPLY EXPENSE			5,363,280	34,105,177	39,468,457	1,268,249	22,222,934	23,491,183	4,095,031	11,882,243	15,977,274
TOTAL POWER PRODUCTION O&M EXP			6,036,993	42,250,514	48,287,507	1,691,519	27,530,434	29,221,953	4,345,474	14,720,080	19,065,554

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 2011 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	157,164	176,248	13,184	102,408	115,592	5,900	54,756	60,656
1	561000	Load Dispatching	0	186,852	186,852	0	121,753	121,753	0	65,099	65,099
1	562000	Station Expense	0	15,054	15,054	0	9,809	9,809	0	5,245	5,245
1	563000	Overhead Line Expense	0	-1,732	-1,732	0	-1,129	-1,129	0	-603	-603
1	565000	Transmission of Electricity by Others	0	1,437,473	1,437,473	0	936,657	936,657	0	500,816	500,816
1	566000	Miscellaneous Transmission Expense	0	118,047	118,047	0	76,919	76,919	0	41,128	41,128
1	567000	Rent	0	7,447	7,447	0	4,852	4,852	0	2,595	2,595
MAINTENANCE											
1	568000	Supervision & Engineering	0	71,295	71,295	0	46,456	46,456	0	24,839	24,839
1	569000	Structures	0	38,811	38,811	0	25,289	25,289	0	13,522	13,522
1	570000	Station Equipment	0	122,388	122,388	0	79,748	79,748	0	42,640	42,640
1	571000	Overhead Lines	-249	145,434	145,185	0	94,765	94,765	-249	50,669	50,420
1	572000	Underground Lines	0	28	28	0	18	18	0	10	10
1	573000	Service Miscellaneous	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION OPERATING EXP			18,835	2,298,261	2,317,096	13,184	1,497,545	1,510,729	5,651	800,716	806,367
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,337,220	2,337,220	0	1,522,933	1,522,933	0	814,287	814,287
1	403X40	Depreciation Expense--Transmission Plant	0	843,551	843,551	0	549,658	549,658	0	293,893	293,893
1	404X20	Amortization of Hydro Licensing Costs	1,937	76,117	78,054	1,937	49,598	51,535	0	26,519	26,519
1	404X30	Amortization of Limited-Term Plant	232	8,606	8,838	232	5,608	5,840	0	2,998	2,998
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
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
99	407312	Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Reg Debit Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	922	16,667	17,589	922	10,860	11,782	0	5,807	5,807
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	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
1	407382	Reg Debit Amt CDA Settlement	0	77,693	77,693	0	50,625	50,625	0	27,068	27,068
99	407382	Reg Debit Amt CDA Settlement	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-1,136,317	0	-1,136,317	0	0	0	-1,136,317	0	-1,136,317
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	407395	Optional Renewable Power Revenue Offset	20,248	0	20,248	15,340	0	15,340	4,908	0	4,908
99	407400	Amortization of CCX Credits	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	407420	Amortization of CS2 Levelized Return	12,245	0	12,245	0	0	0	12,245	0	12,245
99	407450/499	Amortization of BPA Residential Exchange Credit	-592,436	0	-592,436	-418,032	0	-418,032	-174,404	0	-174,404
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,496,662	1,496,662	0	975,225	975,225	0	521,437	521,437
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-1,337,268	4,856,516	3,519,248	-59,154	3,164,507	3,105,353	-1,278,114	1,692,009	413,895
TOTAL PRODUCTION & TRANS EXPENSE			4,718,560	49,405,291	54,123,851	1,645,549	32,192,486	33,838,035	3,073,011	17,212,805	20,285,816

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	20,410	139,592	160,002	8,865	94,271	103,136	11,545	45,321	56,866
3	582000	Station Expense	38,696	2,178	40,874	28,211	1,471	29,682	10,485	707	11,192
3	583000	Overhead Line Expense	52,111	30,436	82,547	22,934	20,554	43,488	29,177	9,882	39,059
3	584000	Underground Line Expense	-3,945	0	-3,945	-7,277	0	-7,277	3,332	0	3,332
3	585000	Street Light & Signal System Operation Expense	22,504	0	22,504	4,552	0	4,552	17,952	0	17,952
3	586000	Meter Expense	96,040	0	96,040	73,312	0	73,312	22,728	0	22,728
3	587000	Customer Installations Expense	85,490	10,058	95,548	53,975	6,792	60,767	31,515	3,266	34,781
3	588000	Miscellaneous Distribution Expense	447,355	196,028	643,383	310,600	132,384	442,984	136,755	63,644	200,399
3	589000	Rent	227	14,739	14,966	227	9,954	10,181	0	4,785	4,785
MAINTENANCE:											
3	590000	Supervision & Engineering	17,549	69,605	87,154	11,330	47,006	58,336	6,219	22,599	28,818
3	591000	Structures	8,833	0	8,833	4,754	0	4,754	4,079	0	4,079
3	592000	Station Equipment	92,137	15,402	107,539	84,665	10,401	95,066	7,472	5,001	12,473
3	593000	Overhead Lines	558,789	0	558,789	367,694	0	367,694	191,095	0	191,095
3	594000	Underground Lines	75,108	0	75,108	47,392	0	47,392	27,716	0	27,716
3	595000	Line Transformers	142,064	21,176	163,240	90,769	14,301	105,070	51,295	6,875	58,170
3	596000	Street Light & Signal System Maintenance Exp	68,379	0	68,379	47,488	0	47,488	20,891	0	20,891
3	597000	Meters	7,523	0	7,523	7,164	0	7,164	359	0	359
3	598000	Miscellaneous Distribution Expense	56,494	3,225	59,719	49,327	2,178	51,505	7,167	1,047	8,214
TOTAL DISTRIBUTION OPERATING EXP			1,785,764	502,439	2,288,203	1,205,982	339,312	1,545,294	579,782	163,127	742,909
99	403X50	Depreciation Expense--Distribution Plant	2,449,989	429	2,450,418	1,569,046	290	1,569,336	880,943	139	881,082
E-OTX		Taxes Other Than FIT--Distribution	4,116,553	0	4,116,553	3,507,109	0	3,507,109	609,444	0	609,444
TOTAL DISTRIBUTION EXPENSES			8,352,306	502,868	8,855,174	6,282,137	339,602	6,621,739	2,070,169	163,266	2,233,435
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	46,565	46,565	0	30,575	30,575	0	15,990	15,990
2	902000	Meter Reading Expenses	218,926	7,626	226,552	181,390	5,007	186,397	37,536	2,619	40,155
E-903	903XXX	Customer Records & Collection Expenses	139,924	472,584	612,508	96,595	310,299	406,894	43,329	162,285	205,614
2	904000	Uncollectible Accounts	0	238,622	238,622	0	156,679	156,679	0	81,943	81,943
2	905000	Misc Customer Accounts	0	9,776	9,776	0	6,419	6,419	0	3,357	3,357
TOTAL CUSTOMER ACCOUNTS EXPENSES			358,850	775,173	1,134,023	277,985	508,979	786,964	80,865	266,194	347,059
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,642,097	20,859	2,662,956	1,940,905	13,696	1,954,601	701,192	7,163	708,355
2	909000	Advertising	3,227	36,892	40,119	3,227	24,223	27,450	0	12,669	12,669
2	910000	Misc Customer Service & Info Exp	0	13,746	13,746	0	9,026	9,026	0	4,720	4,720
TOTAL CUSTOMER SERVICE & INFO EXP			2,645,324	71,497	2,716,821	1,944,132	46,945	1,991,077	701,192	24,552	725,744

ELECTRIC OPERATING STATEMENT For Month Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	59,020	1,952,472	2,011,492	42,988	1,296,246	1,339,234	16,032	656,226	672,258
4	921000	Office Supplies & Expenses	-16	314,627	314,611	-16	208,881	208,865	0	105,746	105,746
4	922000	Admin Exp Transferred--Credit	0	-3,449	-3,449	0	-2,290	-2,290	0	-1,159	-1,159
4	923000	Outside Services Employed	0	975,782	975,782	0	647,822	647,822	0	327,960	327,960
4	924000	Property Insurance Premium	0	103,482	103,482	0	68,702	68,702	0	34,780	34,780
4	925XXX	Injuries and Damages	0	291,870	291,870	0	193,772	193,772	0	98,098	98,098
4	926XXX	Employee Pensions and Benefits	28,280	89,992	118,272	20,881	59,746	80,627	7,399	30,246	37,645
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	160,073	292,397	452,470	95,541	190,526	286,067	64,532	101,871	166,403
4	930000	Miscellaneous General Expenses	7,520	89,937	97,457	1,270	59,709	60,979	6,250	30,228	36,478
4	931000	Rents	5,042	63,060	68,102	4,235	41,866	46,101	807	21,194	22,001
4	935000	Maintenance of General Plant	71,640	596,219	667,859	23,731	395,830	419,561	47,909	200,389	248,298
TOTAL ADMIN & GEN OPERATING EXP			332,036	4,766,389	5,098,425	188,630	3,160,810	3,349,440	143,406	1,605,579	1,748,985
E-ADP		Depreciation Expense--General Plant	231,289	600,962	832,251	125,004	398,978	523,982	106,285	201,984	308,269
4	404X31	Amortization - Mainframe Software (C-AMT)	2,811	385,855	388,666	2,811	256,169	258,980	0	129,686	129,686
4	404X32	Amortization - PC Software (C-AMT)	0	33,123	33,123	0	21,990	21,990	0	11,133	11,133
4	404X50	Amortization of Leasehold Imp (C-AMT)	0	622	622	0	413	413	0	209	209
TOTAL ADMIN & GENERAL EXPENSES			566,136	5,786,951	6,353,087	316,445	3,838,360	4,154,805	249,691	1,948,591	2,198,282
TOTAL EXPENSES BEFORE FIT			16,641,176	56,541,780	73,182,956	10,466,248	36,926,372	47,392,620	6,174,928	19,615,408	25,790,336
NET OPERATING INCOME BEFORE FIT					19,080,017			12,656,269			6,423,748
E-FIT		FEDERAL INCOME TAX--Normal Accrual			6,382,651			4,127,211			2,255,440
E-FIT		DEFERRED FEDERAL INCOME TAX			-287,664			-60,671			-226,993
E-FIT		AMORTIZED ITC - NOXON			-21,260			-13,853			-7,407
ELECTRIC NET OPERATING INCOME					13,006,290			8,603,582			4,402,708

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.660%	34.340%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.533%	32.467%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended February 28, 2011 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	15,899,418	15,899,418	0	10,360,061	10,360,061	0	5,539,357	5,539,357
1	555312	Purchased Power -Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviationsr -Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,416,274	0	1,416,274	0	0	0	1,416,274	0	1,416,274
1	555550	Non-Monetary Exchange Power	0	-34,378	-34,378	0	-22,401	-22,401	0	-11,977	-11,977
1	555700	Bookout Purchases	0	3,477,873	3,477,873	0	2,266,182	2,266,182	0	1,211,691	1,211,691
1	555710	Intercompany Purchased Power	0	68,104	68,104	0	44,377	44,377	0	23,727	23,727
TOTAL ACCOUNT 555			1,416,274	19,411,017	20,827,291	0	12,648,219	12,648,219	1,416,274	6,762,798	8,179,072

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Month Ended February 28, 2011 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	431,356	431,356	0	281,072	281,072	0	150,284	150,284
1	557010	Other Power Supply Expense - Financial	0	-324,471	-324,471	0	-211,425	-211,425	0	-113,046	-113,046
1	557150	Fuel - Economic Dispatch	0	10,581,938	10,581,938	0	6,895,191	6,895,191	0	3,686,747	3,686,747
1	557160	Power Supply Expense - Miscellaneous	0	26,880	26,880	0	17,515	17,515	0	9,365	9,365
99	557161	Unbilled Add-Ons	-33,066	0	-33,066	0	0	0	-33,066	0	-33,066
1	557170	Broker Fees - Power	0	64,015	64,015	0	41,712	41,712	0	22,303	22,303
99	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,226,791	0	1,226,791	1,226,791	0	1,226,791	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,031,641	0	1,031,641	0	0	0	1,031,641	0	1,031,641
99	557390	Idaho PCA Amortization	1,653,415	0	1,653,415	0	0	0	1,653,415	0	1,653,415
1	557395	Optional Renewable Power Expense Offset	0	-12,836	-12,836	0	-8,364	-8,364	0	-4,472	-4,472
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	672,420	672,420	0	438,149	438,149	0	234,271	234,271
1	557711	Turbine Gas Bookout Offset	0	-672,420	-672,420	0	-438,149	-438,149	0	-234,271	-234,271
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,870,301	3,870,301	0	2,521,888	2,521,888	0	1,348,413	1,348,413
TOTAL ACCOUNT 557			3,947,006	14,637,183	18,584,189	1,268,249	9,537,589	10,805,838	2,678,757	5,099,594	7,778,351

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Month Ended February 28, 2011 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	139,924	472,584	612,508	96,595	310,299	406,894	43,329	162,285	205,614
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			139,924	472,584	612,508	96,595	310,299	406,894	43,329	162,285	205,614

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.660%	34.340%
E-ALL	12	Net Electric Plant	100.000%	63.771%	36.229%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended February 28, 2011 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	31,847	20,859	52,706	18,724	13,696	32,420	13,123	7,163	20,286
99	908600	Public Purpose Tariff Rider Expense Offset	2,566,873	0	2,566,873	1,864,506	0	1,864,506	702,367	0	702,367
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	43,377	0	43,377	57,675	0	57,675	-14,298	0	-14,298
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,642,097	20,859	2,662,956	1,940,905	13,696	1,954,601	701,192	7,163	708,355

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.660%	34.340%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended February 28, 2011 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	92,262,973	60,048,889	32,214,084	
E-OPS	Operating & Maintenance Expense	61,842,075	38,405,457	23,436,618	
E-OPS	Book Depreciation & Amortization	5,727,666	4,504,829	1,222,837	
E-OTX	Taxes Other than FIT	5,613,215	4,482,334	1,130,881	
	Net Operating Income Before FIT	19,080,017	12,656,269	6,423,748	
E-INT	Less: Monthly Interest Expense	4,545,172	2,873,100	1,672,073	
E-SCM	Add: Schedule M Additions	13,737,158	7,289,049	6,448,109	
E-SCM	Less: Schedule M Deductions	9,992,601	5,252,000	4,740,601	
	Taxable Net Operating Income	18,279,402	11,820,218	6,459,183	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	6,397,790	4,137,076	2,260,714	
1	Production Tax Credit	(15,139)	(9,865)	(5,274)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	6,382,651	4,127,211	2,255,440	
E-DTE	Deferred FIT	-287,664	-60,671	-226,993	
1	411400 Amortized Investment Tax Credit - Noxon	(21,260)	(13,853)	(7,407)	
	Total Net FIT/Deferred FIT	6,073,727	4,052,687	2,021,040	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%
		EFFECTIVE TAX RATE	0.4179	0.4143	0.4253

* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Month Ended February 28, 2011 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	165,071	165,071	0	105,267	105,267	0	59,804	59,804
2	997002	Injuries and Damages	0	-11,456	-11,456	0	-7,522	-7,522	0	-3,934	-3,934
12	997003	Salvage	0	0	0	0	0	0	0	0	0
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	50,939	50,939	0	33,818	33,818	0	17,121	17,121
99	997007	Idaho PCA	2,685,056	0	2,685,056	0	0	0	2,685,056	0	2,685,056
99	997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009	Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
1	997012	N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	29,549	29,549	0	19,618	19,618	0	9,931	9,931
12	997016	Redemption Expense Amortization	0	162,662	162,662	0	103,731	103,731	0	58,931	58,931
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018	DSM Tariff Rider	1,373,024	0	1,373,024	938,762	0	938,762	434,262	0	434,262
4	997018	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019	CSS Temporary Service Fees	11,041	0	11,041	2,610	0	2,610	8,431	0	8,431
4	997020	FAS87 Current Pension Accrual	0	797,521	797,521	0	529,474	529,474	0	268,047	268,047
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
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	53,055	53,055	0	33,834	33,834	0	19,221	19,221
99	997033	BPA Residential Exchange	164,947	0	164,947	93,725	0	93,725	71,222	0	71,222
99	997034	Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	33,143	0	33,143	45,107	0	45,107	-11,964	0	-11,964
11	997080	Book Transportation Depreciation	0	290,611	290,611	0	187,188	187,188	0	103,423	103,423
4	997081	Deferred Compensation	0	216,529	216,529	0	143,754	143,754	0	72,775	72,775
4	997082	Meal Disallowances	0	22,902	22,902	0	15,205	15,205	0	7,697	7,697
4	997083	Paid Time Off	0	158,136	158,136	0	104,986	104,986	0	53,150	53,150
2	997084	Customer Uncollectibles	0	209,948	209,948	0	137,852	137,852	0	72,096	72,096
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	2,694,512	4,286,485	6,980,997	1,701,675	2,805,637	4,507,312	992,837	1,480,848	2,473,685
TOTAL SCHEDULE M ADDITIONS			7,308,025	6,429,133	13,737,158	3,078,044	4,211,005	7,289,049	4,229,981	2,218,128	6,448,109

ELECTRIC SCHEDULE M ITEMS For Month Ended February 28, 2011 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	83,889	83,889	0	54,662	54,662	0	29,227	29,227
99	997043	Washington Deferred Power Costs	-1,227,123	0	-1,227,123	-1,227,123	0	-1,227,123	0	0	0
1	997044	Non-Monetary Power Costs	0	34,378	34,378	0	22,401	22,401	0	11,977	11,977
1	997045	Section 199 Manufacturing Deduction	0	161,801	161,801	0	105,430	105,430	0	56,371	56,371
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)	-21,855	0	-21,855	0	0	0	-21,855	0	-21,855
11	997049	Tax Depreciation	0	10,792,637	10,792,637	0	6,951,753	6,951,753	0	3,840,884	3,840,884
99	997050	CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051	Wind Generation AFUDC - ID	10,648	0	10,648	0	0	0	10,648	0	10,648
99	997054	Spokane River Relicensing	-19,683	0	-19,683	-18,234	0	-18,234	-1,449	0	-1,449
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059	Spokane River Relicensing PME	-6,110	0	-6,110	-3,860	0	-3,860	-2,250	0	-2,250
1	997061	CDA Lake Fund Settlement - AN	0	-16,667	-16,667	0	-10,860	-10,860	0	-5,807	-5,807
99	997061	CDA Lake Fund Settlement	-34,255	0	-34,255	-922	0	-922	-33,333	0	-33,333
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,849	10,849	0	5,492	5,492
1	997063	CDA Lake Settlement - AN	0	-611,930	-611,930	0	-398,734	-398,734	0	-213,196	-213,196
99	997063	CDA Lake Settlement	-15,258	0	-15,258	-12,677	0	-12,677	-2,581	0	-2,581
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	-900	-900	0	-586	-586	0	-314	-314
1	997069	Lancaster Deferral	-113,333	0	-113,333	-113,333	0	-113,333	0	0	0
1	997072	CDA Fund Settlement Prepayment	0	-166,667	-166,667	0	-108,600	-108,600	0	-58,067	-58,067
99	997073	DSIT Amortization - ID	1,163,866	0	1,163,866	0	0	0	1,163,866	0	1,163,866
TOTAL SCHEDULE M DEDUCTIONS			-300,281	10,292,882	9,992,601	-1,374,315	6,626,315	5,252,000	1,074,034	3,666,567	4,740,601

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.660%	34.340%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.533%	32.467%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.609%	38.391%
E-ALL	11	Book Deprec (0403.XX & 0406.XX)	100.000%	64.412%	35.588%
E-ALL	12	Net Electric Plant	100.000%	63.771%	36.229%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended February 28, 2011 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	1,574,871	984,483	590,388
99	410100	Deferred Federal Income Tax Expense - Washington	-688,277	-688,277	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-652,217	0	-652,217
		Sub-Total	234,377	296,206	-61,829
14	411100	Deferred Federal Income Tax Expense - Allocated	-200,498	-125,335	-75,163
99	411100	Deferred Federal Income Tax Expense - Washington	-231,542	-231,542	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-90,001	0	-90,001
		Sub-Total	-522,041	-356,877	-165,164
		Total Deferred Federal Income Tax Expense	-287,664	-60,671	-226,993
E-ALL	14	Net Allocated Schedule M	100.000%	62.512%	37.488%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended February 28, 2011 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		5.930%	6.600%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,694,606,730	1,086,580,372	608,026,357
	Interest Deduction for FIT Calculation	54,542,065	34,477,195	20,064,870

- 1 From last WA GRC (UE-100467)
- 2 From ID GRC (AVU-E-09-1) - Cap Structure Non-specific in AVU-E-10-01
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	124,837	124,837	0	81,344	81,344	0	43,493	43,493
1	408150	R&P Property Tax--Production	0	901,042	901,042	0	587,119	587,119	0	313,923	313,923
1	408180	R&P Property Tax--Transmission	0	291,163	291,163	0	189,722	189,722	0	101,441	101,441
1	409100	State Income Tax--Montana & Oregon	0	179,620	179,620	0	117,040	117,040	0	62,580	62,580
TOTAL PRODUCTION & TRANSMISSION			0	1,496,662	1,496,662	0	975,225	975,225	0	521,437	521,437
DISTRIBUTION											
99	408110	State Excise Tax	1,702,464	0	1,702,464	1,702,464	0	1,702,464	0	0	0
99	408120	Municipal Occupation & License Tax	1,810,001	0	1,810,001	1,513,562	0	1,513,562	296,439	0	296,439
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	454,283	0	454,283	291,083	0	291,083	163,200	0	163,200
99	409100	State Income Tax--Idaho	149,805	0	149,805	0	0	0	149,805	0	149,805
TOTAL DISTRIBUTION			4,116,553	0	4,116,553	3,507,109	0	3,507,109	609,444	0	609,444
TOTAL TAXES OTHER THAN FIT			4,116,553	1,496,662	5,613,215	3,507,109	975,225	4,482,334	609,444	521,437	1,130,881

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Month Ended February 28, 2011 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	182324/25	CDA Lake CDR/PA Fund	0	11,725,000	11,725,000	0	7,640,010	7,640,010	0	4,084,990	4,084,990
1	182381	CDA Settlement	0	40,269,436	40,269,436	0	26,239,564	26,239,564	0	14,029,872	14,029,872
1	302000	Franchises & Consents	581,165	44,049,218	44,630,383	581,165	28,702,470	29,283,635	0	15,346,748	15,346,748
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
1	C-IPL	Misc Intangible Plant (303000)	0	2,386,473	2,386,473	0	1,555,026	1,555,026	0	831,447	831,447
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	160,995	23,243,544	23,404,539	160,995	15,431,389	15,592,384	0	7,812,155	7,812,155
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	2,003,101	2,003,101	0	1,329,859	1,329,859	0	673,242	673,242
TOTAL INTANGIBLE PLANT			895,339	123,676,772	124,572,111	895,339	80,898,318	81,793,657	0	42,778,454	42,778,454
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070
1	311XXX	Structures & Improvements	0	125,172,176	125,172,176	0	81,562,190	81,562,190	0	43,609,986	43,609,986
1	312000	Boiler Plant	0	168,687,768	168,687,768	0	109,916,950	109,916,950	0	58,770,818	58,770,818
1	314000	Turbogenerator Units	0	48,287,773	48,287,773	0	31,464,313	31,464,313	0	16,823,460	16,823,460
1	315000	Accessory Electric Equipment	0	26,933,596	26,933,596	0	17,549,931	17,549,931	0	9,383,665	9,383,665
1	316000	Miscellaneous Power Plant Equipment	0	15,674,932	15,674,932	0	10,213,786	10,213,786	0	5,461,146	5,461,146
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	386,986,640	386,986,640	0	252,160,495	252,160,495	0	134,826,145	134,826,145
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,519,848	56,519,848	0	36,828,333	36,828,333	0	19,691,515	19,691,515
1	331XXX	Structures & Improvements	0	42,336,186	42,336,186	0	27,586,259	27,586,259	0	14,749,927	14,749,927
1	332XXX	Reservoirs, Dams, & Waterways	0	120,064,261	120,064,261	0	78,233,872	78,233,872	0	41,830,389	41,830,389
1	333000	Waterwheels, Turbines, & Generators	0	149,651,855	149,651,855	0	97,513,149	97,513,149	0	52,138,706	52,138,706
1	334000	Accessory Electric Equipment	0	33,808,809	33,808,809	0	22,029,820	22,029,820	0	11,778,989	11,778,989
1	335XXX	Miscellaneous Power Plant Equipment	0	7,337,046	7,337,046	0	4,780,819	4,780,819	0	2,556,227	2,556,227
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
TOTAL HYDRAULIC PRODUCTION PLANT			0	411,717,568	411,717,568	0	268,275,167	268,275,167	0	143,442,401	143,442,401
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	589,807	589,807	0	315,361	315,361
1	341000	Structures & Improvements	0	16,132,510	16,132,510	0	10,511,944	10,511,944	0	5,620,566	5,620,566
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	7,369,469	7,369,469
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,341,732	199,341,732	0	129,891,073	129,891,073	0	69,450,659	69,450,659
1	345000	Accessory Electric Equipment	0	16,923,869	16,923,869	0	11,027,593	11,027,593	0	5,896,276	5,896,276
1	346000	Miscellaneous Power Plant Equipment	0	1,605,611	1,605,611	0	1,046,216	1,046,216	0	559,395	559,395
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	277,937,993	277,937,993	0	181,104,397	181,104,397	0	96,833,596	96,833,596
TOTAL PRODUCTION PLANT			0	1,076,642,201	1,076,642,201	0	701,540,059	701,540,059	0	375,102,142	375,102,142

ELECTRIC UTILITY PLANT For Month Ended February 28, 2011 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	Direct	Allocated	Total
TRANSMISSION PLANT:														
1	350XXX	Land & Land Rights	0	19,101,994	19,101,994	0	12,446,859	12,446,859	0	6,655,135	6,655,135	0	6,655,135	6,655,135
1	352XXX	Structures & Improvements	0	16,587,328	16,587,328	0	10,808,303	10,808,303	0	5,779,025	5,779,025	0	5,779,025	5,779,025
1	353000	Station Equipment	0	193,576,980	193,576,980	0	126,134,760	126,134,760	0	67,442,220	67,442,220	0	67,442,220	67,442,220
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	135,647,995	135,647,995	0	88,388,234	88,388,234	0	47,259,761	47,259,761	0	47,259,761	47,259,761
1	356000	Overhead Conductors & Devices	0	108,385,966	108,385,966	0	70,624,295	70,624,295	0	37,761,671	37,761,671	0	37,761,671	37,761,671
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	497,228,889	497,228,889	0	323,994,343	323,994,343	0	173,234,546	173,234,546	0	173,234,546	173,234,546
DISTRIBUTION PLANT:														
99	360200	Land & Land Rights	4,396,985	0	4,396,985	3,340,938	0	3,340,938	1,056,047	0	1,056,047	0	0	1,056,047
99	360400	Land Easements	1,704,735	0	1,704,735	58,252	0	58,252	1,646,483	0	1,646,483	0	0	1,646,483
99	361000	Structures & Improvements	14,547,384	0	14,547,384	10,023,422	0	10,023,422	4,523,962	0	4,523,962	0	0	4,523,962
99	362000	Station Equipment	98,058,880	0	98,058,880	63,691,880	0	63,691,880	34,367,000	0	34,367,000	0	0	34,367,000
99	364000	Poles, Towers, & Fixtures	230,897,985	0	230,897,985	140,254,390	0	140,254,390	90,643,595	0	90,643,595	0	0	90,643,595
99	365000	Overhead Conductors & Devices	150,171,288	0	150,171,288	90,056,281	0	90,056,281	60,115,007	0	60,115,007	0	0	60,115,007
99	366000	Underground Conduit	77,847,473	0	77,847,473	48,155,919	0	48,155,919	29,691,554	0	29,691,554	0	0	29,691,554
99	367000	Underground Conductors & Devices	129,906,768	0	129,906,768	83,571,668	0	83,571,668	46,335,100	0	46,335,100	0	0	46,335,100
99	368000	Line Transformers	179,281,193	0	179,281,193	117,723,763	0	117,723,763	61,557,430	0	61,557,430	0	0	61,557,430
99	369XXX	Services	120,585,525	0	120,585,525	75,281,387	0	75,281,387	45,304,138	0	45,304,138	0	0	45,304,138
99	370000	Meters	46,180,548	0	46,180,548	17,213,365	0	17,213,365	28,967,183	0	28,967,183	0	0	28,967,183
99	373XXX	Street Light & Signal Systems	33,509,514	0	33,509,514	20,097,265	0	20,097,265	13,412,249	0	13,412,249	0	0	13,412,249
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,087,088,278	0	1,087,088,278	669,468,530	0	669,468,530	417,619,748	0	417,619,748	0	0	417,619,748
GENERAL PLANT: (From Report C-GPL)														
4	389XXX	Land & Land Rights	819,858	3,213,512	4,033,370	372,215	2,133,451	2,505,666	447,643	1,080,061	1,527,704	0	0	1,527,704
4	390XXX	Structures & Improvements	7,189,098	40,145,016	47,334,114	2,105,565	26,652,276	28,757,841	5,083,533	13,492,740	18,576,273	0	0	18,576,273
4	391XXX	Office Furniture & Equipment	0	29,270,208	29,270,208	0	19,432,491	19,432,491	0	9,837,717	9,837,717	0	0	9,837,717
4	392XXX	Transportation Equipment	11,715,983	6,864,294	18,580,277	8,434,336	4,557,205	12,991,541	3,281,647	2,307,089	5,588,736	0	0	5,588,736
4	393000	Stores Equipment	293,703	1,324,042	1,617,745	125,572	879,031	1,004,603	168,131	445,011	613,142	0	0	613,142
4	394000	Tools, Shop & Garage Equipment	1,652,730	5,288,007	6,940,737	1,247,686	3,510,708	4,758,394	405,044	1,777,299	2,182,343	0	0	2,182,343
4	395000	Laboratory Equipment	301,000	1,256,578	1,557,578	193,475	834,242	1,027,717	107,525	422,336	529,861	0	0	529,861
4	396XXX	Power Operated Equipment	26,085,834	10,951,016	37,036,850	17,102,064	7,270,380	24,372,444	8,983,770	3,680,636	12,664,406	0	0	12,664,406
4	397XXX	Communications Equipment	11,465,769	46,588,721	58,054,490	5,987,289	30,930,252	36,917,541	5,478,480	15,658,469	21,136,949	0	0	21,136,949
4	398000	Miscellaneous Equipment	3,193	304,149	307,342	384	201,925	202,309	2,809	102,224	105,033	0	0	105,033
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	59,527,168	145,205,543	204,732,711	35,568,586	96,401,961	131,970,547	23,958,582	48,803,582	72,762,164	0	0	72,762,164
		TOTAL PLANT IN SERVICE	1,147,510,785	1,842,753,405	2,990,264,190	705,932,455	1,202,834,681	1,908,767,136	441,578,330	639,918,724	1,081,497,054	0	0	1,081,497,054
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,147,510,785	1,842,753,405	2,990,264,190	705,932,455	1,202,834,681	1,908,767,136	441,578,330	639,918,724	1,081,497,054	0	0	1,081,497,054

ELECTRIC UTILITY PLANT For Month Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	263,819,639	263,819,639	0	171,904,877	171,904,877	0	91,914,762	91,914,762
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-201,358	-201,358	0	-131,205	-131,205	0	-70,153	-70,153
1	108000	Hydro Production Plant	0	103,589,576	103,589,576	0	67,498,968	67,498,968	0	36,090,608	36,090,608
1	108X03	Other Production Plant	0	64,550,102	64,550,102	0	42,060,846	42,060,846	0	22,489,256	22,489,256
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-51,283	-51,283	0	-33,416	-33,416	0	-17,867	-17,867
1	108X04	Transmission Plant	0	167,279,741	167,279,741	0	108,999,479	108,999,479	0	58,280,262	58,280,262
E-ADP	108X05	Distribution Plant	331,195,309	0	331,195,309	203,767,914	0	203,767,914	127,427,395	0	127,427,395
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-90,332	0	-90,332	-55,577	0	-55,577	-34,755	0	-34,755
E-ADP	108X06	General Plant - Non-Transportation	16,536,403	47,550,731	64,087,134	9,417,604	31,568,930	40,986,534	7,118,799	15,981,801	23,100,600
E-ADP	108X07	General Plant - Transportation	3,958,466	2,319,234	6,277,700	2,849,699	1,539,739	4,389,438	1,108,767	779,495	1,888,262
TOTAL ACCUMULATED DEPRECIATION			351,599,846	648,856,382	1,000,456,228	215,979,640	423,408,218	639,387,858	135,620,206	225,448,164	361,068,370
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant - Production & Transmission (C-AAM)	28,269	4,750,265	4,778,534	28,269	3,095,273	3,123,542	0	1,654,992	1,654,992
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	17,059	701,680	718,739	17,059	457,215	474,274	0	244,465	244,465
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	8,060	10,944,204	10,952,264	8,060	7,265,857	7,273,917	0	3,678,347	3,678,347
4	111X32	Intangible Plant - PC Software (C-AAM)	0	1,011,619	1,011,619	0	671,614	671,614	0	340,005	340,005
4	111X50	Intangible Plant - Leasehold Improvements (C-AAM)	0	92,578	92,578	0	61,463	61,463	0	31,115	31,115
4	111X60	Intangible Plant - Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment (C-AMM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			164,066	17,500,778	17,664,844	164,066	11,551,709	11,715,775	0	5,949,069	5,949,069
NET ELECTRIC UTILITY PLANT			795,746,873	1,176,396,245	1,972,143,118	489,788,749	767,874,754	1,257,663,503	305,958,124	408,521,491	714,479,615

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended February 28, 2011 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	795,746,873	1,176,396,245	1,972,143,118	489,788,749	767,874,754	1,257,663,503	305,958,124	408,521,491	714,479,615
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	565,215	0	565,215	565,215	0	565,215	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	60,069	60,069	0	39,880	39,880	0	20,189	20,189
12	Deferred F.I.T. - Plant In Service (282900)	0	-264,270,256	-264,270,256	0	-168,527,785	-168,527,785	0	-95,742,471	-95,742,471
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-15,037,189	-15,037,189	0	-9,983,190	-9,983,190	0	-5,053,999	-5,053,999
99	ADFIT - Boulder Park Idaho Write Off (190040)	587,417	0	587,417	0	0	0	587,417	0	587,417
99	ADFIT - WNP3 (283120)	-3,760,917	0	-3,760,917	-3,760,917	0	-3,760,917	0	0	0
99	ADFIT - Lancaster (283312)	-3,451,000	0	-3,451,000	-3,451,000	0	-3,451,000	0	0	0
99	Spokane River Relicensing (283322)	-269,497	0	-269,497	-249,970	0	-249,970	-19,527	0	-19,527
99	Spokane River PM&Es (283323)	-249,671	0	-249,671	-158,729	0	-158,729	-90,942	0	-90,942
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,403,750	-3,403,750	0	-2,217,884	-2,217,884	0	-1,185,867	-1,185,867
99	ADFIT - Lake CDA CDR Fund (283324)	-37,921	0	-37,921	-37,921	0	-37,921	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-700,000	-700,000	0	-456,120	-456,120	0	-243,880	-243,880
99	ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,101,404	0	-2,101,404	-1,391,308	0	-1,391,308	-710,096	0	-710,096
1	CDA Lake Settlement (283382)	0	-14,094,303	-14,094,303	0	-9,183,848	-9,183,848	0	-4,910,455	-4,910,455
99	CDA Lake Settlement (283382)	-625,670	0	-625,670	-521,323	0	-521,323	-104,347	0	-104,347
12	Electric portion of Bond Redemptions (283850)	0	-5,334,903	-5,334,903	0	-3,402,121	-3,402,121	0	-1,932,782	-1,932,782
1	Colstrip PCB (283200)	0	-494,459	-494,459	0	-322,189	-322,189	0	-172,270	-172,270
	TOTAL ACCUM DEFERRED INCOME TAX	-9,343,448	-303,274,791	-312,618,239	-9,005,953	-194,053,257	-203,059,210	-337,495	-109,221,535	-109,559,030
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101030)	-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)	5,826,732	0	5,826,732	4,182,206	0	4,182,206	1,644,526	0	1,644,526
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)	921,664	0	921,664	0	0	0	921,664	0	921,664
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Invest in Exchange Power (124900, 124930)	20,926,954	0	20,926,954	20,926,954	0	20,926,954	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)	-2,389,506	0	-2,389,506	-765,795	0	-765,795	-1,623,711	0	-1,623,711
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,374,026	0	-1,374,026	1,374,026	0	1,374,026
99	Lancaster Generation (182312)	6,516,667	0	6,516,667	6,516,667	0	6,516,667	0	0	0
99	Spokane River Relicensing (182322)	769,992	0	769,992	714,199	0	714,199	55,793	0	55,793
99	Spokane River PM&Es (182323)	713,346	0	713,346	453,511	0	453,511	259,835	0	259,835
99	CDA CDR Fund (182324)	108,346	0	108,346	108,346	0	108,346	0	0	0
99	CDA Lake Settlement (182382)	1,489,491	0	1,489,491	1,489,491	0	1,489,491	0	0	0
99	CDA Lake Settlement (186382)	298,134	0	298,134	0	0	0	298,134	0	298,134
99	Montana Riverbed Settlement (186360)	6,004,013	0	6,004,013	3,975,165	0	3,975,165	2,028,848	0	2,028,848
99	Nez Perce Settlement - Idaho (186800)	447,015	0	447,015	0	0	0	447,015	0	447,015
4	Gain on Sale of General Office Bldg (253850)	0	-171,581	-171,581	0	-113,913	-113,913	0	-57,668	-57,668
	TOTAL OTHER ADJUSTMENTS	35,253,432	-171,581	35,081,851	32,089,992	-113,913	31,976,079	3,163,440	-57,668	3,105,772
	NET RATE BASE:	821,656,857	872,949,873	1,694,606,730	512,872,788	573,707,584	1,086,580,372	308,784,069	299,242,288	608,026,357

ERROR

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant	100.000%	63.771%	36.229%
E-ALL	13	Net Electric General Plant	100.000%	64.446%	35.554%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended February 28, 2011 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	
99	404X30	Limited Term Plant	Utility 0	7,966	7,966	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	809	640	169	0
		Total		<u>8,775</u>	<u>8,606</u>	<u>169</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	13,337	13,337	0	0
99			Utility 1	0	0	0	0
7			Utility 7	514,648	372,518	100,238	41,892
8			Utility 8	19,118	0	13,493	5,625
9			Utility 9	0	0	0	0
		Total		<u>547,103</u>	<u>385,855</u>	<u>113,731</u>	<u>47,517</u>
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	39,866	28,856	7,765	3,245
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		Total		<u>44,455</u>	<u>33,123</u>	<u>8,087</u>	<u>3,245</u>
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	859	622	167	70
		Total		<u>859</u>	<u>622</u>	<u>167</u>	<u>70</u>
		TOTAL		<u>601,192</u>	<u>428,206</u>	<u>122,154</u>	<u>50,832</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended February 28, 2011 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	715,503	517,903	139,359	58,242
8	Utility 8	12,243	0	8,640	3,603
9	Utility 9	21,181	16,749	4,432	0
9	Utility 9 - Washington	6,402	5,062	1,340	0
9	Utility 9 - Idaho	34,425	27,222	7,203	0
	Total	<u>789,754</u>	<u>566,936</u>	<u>160,974</u>	<u>61,845</u>
7	403X70 Utility 7	478	346	93	39
9	Utility 9	1,178	932	246	0
	Total	<u>1,656</u>	<u>1,278</u>	<u>339</u>	<u>39</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%

COMMON GENERAL PLANT		Report ID:		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****										
For Month Ended February 28, 2011		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	4,082,565	0	0	2,955,083	2,955,083	0	0	795,161	795,161	0	332,321	332,321
9		Utility 9 - Wa	470,711	372,215	0	0	372,215	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,225	0	345,736	0	345,736	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	298,014	0	0	235,655	235,655	0	0	62,359	62,359	0	0	0
		TOTAL ACCOUNT	6,362,435	372,215	447,643	3,213,512	4,033,370	575,660	91,489	857,520	1,524,669	472,075	332,321	804,396
	390XXX	Structures & Improvements												
99		Utility 0	3,590,342	508,459	1,455,608	1,626,275	3,590,342	0	0	0	0	0	0	0
99		Utility 1	1,378,817	0	0	0	0	1,378,817	0	0	1,378,817	0	0	0
99		Utility 2	3,496,797	0	0	0	0	0	0	0	0	3,496,797	0	3,496,797
7		Utility 7	47,518,126	0	0	34,395,045	34,395,045	0	0	9,255,105	9,255,105	0	3,867,975	3,867,975
9		Utility 9 - Wa	2,019,736	1,597,106	0	0	1,597,106	422,630	0	0	422,630	0	0	0
9		Utility 9 - Idaho	4,587,954	0	3,627,925	0	3,627,925	0	960,029	0	960,029	0	0	0
9		Utility 9 - Allocated	5,214,917	0	0	4,123,696	4,123,696	0	0	1,091,221	1,091,221	0	0	0
		TOTAL ACCOUNT	67,806,689	2,105,565	5,083,533	40,145,016	47,334,114	1,801,447	960,029	10,346,326	13,107,802	3,496,797	3,867,975	7,364,772
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	2,063,718	0	0	2,063,718	2,063,718	0	0	0	0	0	0	0
7		Utility 7	37,586,851	0	0	27,206,490	27,206,490	0	0	7,320,791	7,320,791	0	3,059,570	3,059,570
8		Utility 8	396,814	0	0	0	0	0	0	280,051	280,051	0	116,763	116,763
		TOTAL ACCOUNT	40,047,383	0	0	29,270,208	29,270,208	0	0	7,600,842	7,600,842	0	3,176,333	3,176,333
	392XXX	Transportation Equipment												
99		Utility 0	15,608,106	7,379,978	2,690,199	5,537,929	15,608,106	0	0	0	0	0	0	0
99		Utility 1	6,630,704	0	0	0	0	4,142,680	1,373,494	1,114,530	6,630,704	0	0	0
99		Utility 2	2,400,745	0	0	0	0	0	0	0	0	2,400,745	0	2,400,745
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
9		Utility 9 - Wa	1,333,364	1,054,358	0	0	1,054,358	279,006	0	0	279,006	0	0	0
9		Utility 9 - Idaho	747,958	0	591,448	0	591,448	0	156,510	0	156,510	0	0	0
9		Utility 9 - Allocated	1,223,229	0	0	967,268	967,268	0	0	255,961	255,961	0	0	0
		TOTAL ACCOUNT	28,440,213	8,434,336	3,281,647	6,864,294	18,580,277	4,421,686	1,530,004	1,467,118	7,418,808	2,400,745	40,383	2,441,128

COMMON GENERAL PLANT		Report ID:	***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
For Month Ended February 28, 2011		C-GPL-1A												
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	393000	Stores Equipment												
		Utility 0	390,377	10,739	14,745	364,893	390,377	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	145,220	114,833	0	0	114,833	30,387	0	0	30,387	0	0	0
9		Utility 9 - Idaho	193,975	0	153,386	0	153,386	0	40,589	0	40,589	0	0	0
9		Utility 9 - Allocated	1,212,961	0	0	959,149	959,149	0	0	253,812	253,812	0	0	0
		TOTAL ACCOUNT	2,084,031	125,572	168,131	1,324,042	1,617,745	114,658	40,589	253,812	409,059	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,273,467	1,216,530	397,686	1,659,251	3,273,467	0	0	0	0	0	0	0
99		Utility 1	1,882,765	0	0	0	0	1,018,470	445,475	418,820	1,882,765	0	0	0
99		Utility 2	901,866	0	0	0	0	0	0	0	0	901,866	0	901,866
7		Utility 7	4,706,974	0	0	3,407,049	3,407,049	0	0	916,777	916,777	0	383,148	383,148
8		Utility 8	1,092,896	0	0	0	0	0	0	771,311	771,311	0	321,585	321,585
9		Utility 9 - Wa	39,401	31,156	0	0	31,156	8,245	0	0	8,245	0	0	0
9		Utility 9 - Idaho	9,305	0	7,358	0	7,358	0	1,947	0	1,947	0	0	0
9		Utility 9 - Allocated	280,375	0	0	221,707	221,707	0	0	58,668	58,668	0	0	0
		TOTAL ACCOUNT	12,187,049	1,247,686	405,044	5,288,007	6,940,737	1,026,715	447,422	2,165,576	3,639,713	901,866	704,733	1,606,599
99	395000	Laboratory Equipment												
99		Utility 0	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	0
99		Utility 1	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	0
99		Utility 2	229,575	0	0	0	0	0	0	0	0	229,575	0	229,575
7		Utility 7	355,663	0	0	257,440	257,440	0	0	69,272	69,272	0	28,951	28,951
8		Utility 8	79,169	0	0	0	0	0	0	55,874	55,874	0	23,295	23,295
9		Utility 9 - Wa	13,467	10,649	0	0	10,649	2,818	0	0	2,818	0	0	0
9		Utility 9 - Idaho	4,299	0	3,399	0	3,399	0	900	0	900	0	0	0
9		Utility 9 - Allocated	200,355	0	0	158,431	158,431	0	0	41,924	41,924	0	0	0
		TOTAL ACCOUNT	2,246,649	193,475	107,525	1,256,578	1,557,578	79,769	25,996	301,485	407,250	229,575	52,246	281,821
99	396XXX	Power Operated Equipment												
99		Utility 0	35,202,184	16,579,487	8,574,008	10,048,689	35,202,184	0	0	0	0	0	0	0
99		Utility 1	4,339,635	0	0	0	0	2,983,154	839,512	516,969	4,339,635	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	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	660,862	522,577	0	0	522,577	138,285	0	0	138,285	0	0	0
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	0
9		Utility 9 - Allocated	633,954	0	0	501,299	501,299	0	0	132,655	132,655	0	0	0
		TOTAL ACCOUNT	41,952,699	17,102,064	8,983,770	10,951,016	37,036,850	3,121,439	947,944	757,534	4,826,917	43,834	45,099	88,933

COMMON GENERAL PLANT
 For Month Ended February 28, 2011
 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	41,522,597	5,620,178	2,287,332	33,615,087	41,522,597	0	0	0	0	0	0	0
99		Utility 1	805,716	0	0	0	0	472,212	333,504	0	805,716	0	0	0
99		Utility 2	728,232	0	0	0	0	0	0	0	0	728,232	0	728,232
7		Utility 7	10,039,568	0	0	7,266,941	7,266,941	0	0	1,955,407	1,955,407	0	817,221	817,221
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	464,257	367,111	0	0	367,111	97,146	0	0	97,146	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,216,810	0	0	5,706,693	5,706,693	0	0	1,510,117	1,510,117	0	0	0
		TOTAL ACCOUNT	65,738,856	5,987,289	5,478,480	46,588,721	58,054,490	569,358	1,177,953	4,119,104	5,866,415	728,232	1,089,720	1,817,952
	398000	Miscellaneous Equipment												
99		Utility 0	8,467	0	2,299	6,168	8,467	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
7		Utility 7	405,598	0	0	293,584	293,584	0	0	78,998	78,998	0	33,016	33,016
9		Utility 9 - Wa	485	384	0	0	384	101	0	0	101	0	0	0
9		Utility 9 - Idaho	645	0	510	0	510	0	135	0	135	0	0	0
9		Utility 9 - Allocated	5,560	0	0	4,397	4,397	0	0	1,163	1,163	0	0	0
		TOTAL ACCOUNT	423,122	384	2,809	304,149	307,342	101	135	80,161	80,397	2,367	33,016	35,383
		TOTAL GENERAL PLANT	267,289,126	35,568,586	23,958,582	145,205,543	204,732,711	11,710,833	5,221,561	27,949,478	44,881,872	8,332,718	9,341,826	17,674,544

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,204,914	40,204,914	0	0
99	108X06	Utility 1 - Allocated	610,773	0	610,773	0
99	108X06	Utility 1 - Washington	2,240,588	0	2,240,588	0
99	108X06	Utility 1 - Idaho	772,228	0	772,228	0
99	108X06	Utility 2	2,284,853	0	0	2,284,853
7	108X06	Utility 7	16,012,523	11,590,345	3,118,759	1,303,419
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-352,486	-255,140	-68,654	-28,692
8	108X06	Utility 8	1,018,058	0	718,494	299,564
9	108X06	Utility 9	15,867,234	12,547,015	3,320,219	0
Total			78,658,685	64,087,134	10,712,407	3,859,144

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,665,581	5,665,581	0	0
99	108X07	Utility 1 - Allocated	232,974	0	232,974	0
99	108X07	Utility 1 - Washington	497,760	0	497,760	0
99	108X07	Utility 1 - Idaho	207,144	0	207,144	0
99	108X07	Utility 2	1,059,073	0	0	1,059,073
7	108X07	Utility 7	10,027	7,258	1,953	816
9	108X07	Utility 9	764,921	604,861	160,060	0
Total			8,437,480	6,277,700	1,099,891	1,059,889

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended February 28, 2011 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	1,087,088,278	0	1,087,088,278	669,468,530	0	669,468,530	417,619,748	0	417,619,748	
E-PLT	360200	Less Land and Land Rights	4,396,985	0	4,396,985	3,340,938	0	3,340,938	1,056,047	0	1,056,047	
		Depreciable Distribution Plant	1,082,691,293	0	1,082,691,293	666,127,592	0	666,127,592	416,563,701	0	416,563,701	
		Percentage		0.000%	100.000%			61.525%			38.475%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
	108X05	Accumulated Depreciation		0	331,195,309	203,767,914		203,767,914	127,427,395		127,427,395	
	108X05	Utility 0 Asset Recovery Obligation (Note 1)		0	-90,332	-55,577		-55,577	-34,755		-34,755	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	331,195,309	0	331,195,309	203,767,914	0	203,767,914	127,427,395	0	127,427,395	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-90,332	0	-90,332	-55,577	0	-55,577	-34,755	0	-34,755	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	59,527,168	145,205,543	204,732,711	35,568,586	96,401,961	131,970,547	23,958,582	48,803,582	72,762,164	
E-PLT	389XXX	Less: General Land and Land Rights	819,858	3,213,512	4,033,370	372,215	2,133,451	2,505,666	447,643	1,080,061	1,527,704	
E-PLT	392XXX	Less: General Transportation Plant	11,715,983	6,864,294	18,580,277	8,434,336	4,557,205	12,991,541	3,281,647	2,307,089	5,588,736	
		Depreciable Non Transport General Plant	46,991,327	135,127,737	182,119,064	26,762,035	89,711,305	116,473,340	20,229,292	45,416,432	65,645,724	
		Percentage		74.197%	100.000%			14.695%			11.108%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		47,550,731	64,087,134	9,417,604			7,118,799			
	403X60	Common Depreciation Expense (C-DEP)		396,696	534,652	78,567			59,389			
	403X60	Washington Depreciation Expense (C-DEP)			5,062	5,062			0			
	403X60	Idaho Depreciation Expense (C-DEP)			27,222	0			27,222			
	403X60	Depreciation Expense		199,079	253,597	37,309			17,208			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	16,536,403	47,550,731	64,087,134	9,417,604	31,568,930	40,986,534	7,118,799	15,981,801	23,100,600	
4	403X60	Depreciation Expense (C-DEP)	137,956	396,696	534,652	78,567	263,366	341,933	59,389	133,330	192,719	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	32,284	0	32,284	5,062	0	5,062	27,222	0	27,222	
4	403X60	Depreciation Expense	54,517	199,079	253,596	37,309	132,169	169,478	17,208	66,910	84,118	
		Total Depreciation Expense	224,757	595,775	820,532	120,938	395,535	516,473	103,819	200,240	304,059	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	11,715,983	6,864,294	18,580,277	8,434,336	4,557,205	12,991,541	3,281,647	2,307,089	5,588,736	
		Percentage		36.944%	100.000%			45.394%			17.662%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,319,234	6,277,700	2,849,699			1,108,767			
	403X70	Depreciation Expense (C-DEP)		472	1,278	580			226			
	403X70	Depreciation Expense		4,715	10,440	3,486			2,240			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,958,466	2,319,234	6,277,700	2,849,699	1,539,739	4,389,438	1,108,767	779,495	1,888,262	
4	403X70	Depreciation Expense (C-DEP)	806	472	1,278	580	313	893	226	159	385	
4	403X70	Depreciation Expense	5,726	4,715	10,441	3,486	3,130	6,616	2,240	1,585	3,825	
		Total Depreciation Expense	6,532	5,187	11,719	4,066	3,443	7,509	2,466	1,744	4,210	
ALLOCATION RATIOS:												
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%		
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%		

COMMON INTANGIBLE PLANT
For Month Ended February 28, 2011
Average of Monthly Averages Basis

Report ID:
C-IPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	2,233,022	0	0	2,233,022	2,233,022	0	0	0	0	0	0	0
99		Utility 1	1,136,267	0	0	0	0	967,817	168,450	0	1,136,267	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	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,563,347	0	0	2,386,473	2,386,473	967,817	168,450	40,607	1,176,874	0	0	0
	303100	Misc Intangible Plant - Mainframe Software												
99		Utility 0	961,291	160,995	0	800,296	961,291	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	31,006,242	0	0	22,443,248	22,443,248	0	0	6,039,086	6,039,086	0	2,523,908	2,523,908
8		Utility 8	1,147,057	0	0	0	0	0	0	809,535	809,535	0	337,522	337,522
		TOTAL ACCOUNT	33,161,030	160,995	0	23,243,544	23,404,539	0	0	6,848,621	6,848,621	46,440	2,861,430	2,907,870
	303110	Misc Intangible Plant - PC Software												
99		Utility 0	256,846	0	0	256,846	256,846	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	2,412,521	0	0	1,746,255	1,746,255	0	0	469,887	469,887	0	196,379	196,379
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,779,563	0	0	2,003,101	2,003,101	0	0	552,479	552,479	1,231	222,752	223,983
	TOTAL		39,503,940	160,995	0	27,633,118	27,794,113	967,817	168,450	7,441,707	8,577,974	47,671	3,084,182	3,131,853

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended February 28, 2011 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 - Hydro Licensing Costs 111X20						
99		Utility 0	4,750,265	4,750,265	0	0
		Total	<u>4,750,265</u>	<u>4,750,265</u>	<u>0</u>	<u>0</u>
Accum Amort - Limited Term Plant 111X30						
99		Utility 0	678,023	678,023	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,117	0	0	34,117
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	29,917	23,657	6,260	0
		Total	<u>742,057</u>	<u>701,680</u>	<u>6,260</u>	<u>34,117</u>
Accum Amort - Mainframe Software 111X31						
99		Utility 0	404,456	404,456	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,056	0	0	34,056
7		Utility 7	14,561,082	10,539,748	2,836,062	1,185,272
8		Utility 8	180,130	0	127,127	53,003
9		Utility 9	0	0	0	0
		Total	<u>15,179,724</u>	<u>10,944,204</u>	<u>2,963,189</u>	<u>1,272,331</u>
Accum Amort - PC Software 111X32						
99		Utility 0	163,153	163,153	0	0
99		Utility 1	10,242	0	10,242	0
99		Utility 2 - Oregon	270	0	0	270
7		Utility 7	1,172,190	848,466	228,307	95,416
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	<u>1,435,483</u>	<u>1,011,619</u>	<u>301,804</u>	<u>122,059</u>

Accum Amort--Leasehold Improvements 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	40,623	0	0	40,623
7	Utility 7	113,842	82,402	22,173	9,267
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>167,334</u>	<u>92,578</u>	<u>24,866</u>	<u>49,890</u>

Accum Amort--Leasehold Improvements 111X60					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Accum Amort--Leasehold Improvements 111X70					
99	Utility 0	432	432	0	0
Total		<u>432</u>	<u>432</u>	<u>0</u>	<u>0</u>

TOTAL Accumulated Amortization	22,275,295	17,500,778	3,296,119	1,478,397
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ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended February 28, 2011 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	-18,839,133	-13,636,330	-3,669,298	-1,533,505
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,771,557	-1,400,859	-370,698	0
		Total	<u>-20,610,690</u>	<u>-15,037,189</u>	<u>-4,039,996</u>	<u>-1,533,505</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%