

ELECTRIC RATE OF RETURN For Month Ended April 30, 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	11,216,080	6,428,468	4,787,612
E-ALL	Colstrip 3 AFUDC Reallocation	0	-15,920	15,920
	Adjusted Net Operating Income	11,216,080	6,412,548	4,803,532
E-APL	Electric Net Rate Base	1,697,256,486	1,089,852,045	607,404,441
	RATE OF RETURN	0.661%	0.588%	0.791%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho		
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%	
2	Input	Number of Customers Percent	04-30-2011	357,963 100.000%	234,981 65.644%	122,982 34.356%	
3	E-OPS	Direct Distribution Operating Expense Percent		1,646,058 100.000%	1,159,373 70.433%	486,685 29.567%	
	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%	
		Total Percentages		400.000%	265.560%	134.440%	
4		Percent		100.000%	66.390%	33.610%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935		57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	0

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended April 30, 2011		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho	
		Adjustments	0	0	0	0
		Total	116,603,626	91,124,578	19,416,441	6,062,607
		Percentage	100.000%	78.149%	16.652%	5.199%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275	0
		Total	61,667,942	48,024,227	9,385,883	4,257,832
		Percentage	100.000%	77.876%	15.220%	6.904%
		Number of Customers at	678,123	358,982	223,040	96,101
	12/31/2010	Percentage	100.000%	52.937%	32.891%	14.172%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817
		Percentage	100.000%	80.570%	13.145%	6.285%
		Total Percentages	400.000%	289.532%	77.908%	32.560%
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor			
	01-01-2011		Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894	6,937,439	0	3,943,320 2,994,119
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974 3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147 0
		Total	25,479,048	0	19,416,441 6,062,607
		Percentage	100.000%	0.000%	76.206% 23.794%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723 3,307,861
		Direct Labor Accts 901 - 935	1,179,856	0	229,885 949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275 0
		Total	13,643,715	0	9,385,883 4,257,832
		Percentage	100.000%	0.000%	68.793% 31.207%
		Number of Customers at	319,141	0	223,040 96,101
	12/31/2010	Percentage	100.000%	0.000%	69.888% 30.112%
		Net Direct Plant	464,005,775	0	312,801,546 151,204,229
		Percentage	100.000%	0.000%	67.413% 32.587%
		Total Percentages	400.000%	0.000%	282.299% 117.701%
		Average (GD AA)	100.000%	0.000%	70.575% 29.425%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho		
			Total	Electric	Gas North	Oregon Gas	
Input		Elec/Gas North 4-Factor	01-01-2011				
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320	0	
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0	
		Adjustments	0	0	0	0	
		Total	109,264,607	90,337,313	18,927,294	0	
		Percentage	100.000%	82.678%	17.322%	0.000%	
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723	0	
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0	
		Total	52,174,801	44,795,193	7,379,608	0	
		Percentage	100.000%	85.856%	14.144%	0.000%	
		Number of Customers at	12/31/2010	582,022	358,982	223,040	0
		Percentage	100.000%	61.678%	38.322%	0.000%	
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546	0	
		Percentage	100.000%	86.088%	13.912%	0.000%	
		Total Percentages	400.000%	316.300%	83.700%	0.000%	
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%	0.000%	
10	E-PLT	Net Electric Distribution Plant	761,862,748	470,334,348	291,528,400		
		Percent	100.000%	61.735%	38.265%		
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,530,507	4,221,845	2,308,662		
		Percent	100.000%	64.648%	35.352%		

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant Percent	1,979,147,306 100.000%	1,263,775,955 63.855%	715,371,351 36.145%
13	E-PLT	Net Electric General Plant Percent	137,821,219 100.000%	89,525,585 64.958%	48,295,634 35.042%
14		Net Allocated Schedule M's Percent	-6,278,121 100.000%	-4,006,946 63.824%	-2,271,175 36.176%
99	Input	Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group:  
(Used to functionalize R&P Property Tax for COS)

		Washington	Idaho	Montana	Oregon
	Balance Date				
			12/31/2010		
Input	Production	272,847,993	164,954,917	476,655,956	161,433,240
Input	Transmission	247,019,955	175,278,666	64,252,161	9,734,731
Input	Distribution	667,469,925	414,382,796	215,190	
Input	General	9,989,519	11,674,817		
	TOTAL	1,197,327,392	766,291,196	541,123,307	171,167,971

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended April 30, 2011		E-OPS-1A
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	27,980,404	0	27,980,404	18,591,346	0	18,591,346	9,389,058	0	9,389,058
99	442200	Commercial - Firm & Int.	22,420,050	0	22,420,050	15,356,972	0	15,356,972	7,063,078	0	7,063,078
1	442300	Industrial	10,143,695	0	10,143,695	4,454,577	0	4,454,577	5,689,118	0	5,689,118
99	444000	Public Street & Highway Lighting	565,349	0	565,349	369,725	0	369,725	195,624	0	195,624
99	499XXX	Unbilled Revenue	-4,384,907	0	-4,384,907	-3,030,138	0	-3,030,138	-1,354,769	0	-1,354,769
99	448000	Interdepartmental Revenue	89,062	0	89,062	67,453	0	67,453	21,609	0	21,609
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>56,813,653</b>	<b>0</b>	<b>56,813,653</b>	<b>35,809,935</b>	<b>0</b>	<b>35,809,935</b>	<b>21,003,718</b>	<b>0</b>	<b>21,003,718</b>
1	447XXX	Sales for Resale	0	9,106,869	9,106,869	0	5,934,036	5,934,036	0	3,172,833	3,172,833
<b>TOTAL SALES OF ELECTRICITY</b>			<b>56,813,653</b>	<b>9,106,869</b>	<b>65,920,522</b>	<b>35,809,935</b>	<b>5,934,036</b>	<b>41,743,971</b>	<b>21,003,718</b>	<b>3,172,833</b>	<b>24,176,551</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	51,196	0	51,196	31,008	0	31,008	20,188	0	20,188
1	453000	Sales of Water & Water Power	0	22,166	22,166	0	14,443	14,443	0	7,723	7,723
1	454000	Rent from Electric Property	225,449	1,990	227,439	152,975	1,297	154,272	72,474	693	73,167
1	456XXX	Other Electric Revenues	11,227	21,316,532	21,327,759	7,604	13,889,852	13,897,456	3,623	7,426,680	7,430,303
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>287,872</b>	<b>21,340,688</b>	<b>21,628,560</b>	<b>191,587</b>	<b>13,905,592</b>	<b>14,097,179</b>	<b>96,285</b>	<b>7,435,096</b>	<b>7,531,381</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>57,101,525</b>	<b>30,447,557</b>	<b>87,549,082</b>	<b>36,001,522</b>	<b>19,839,628</b>	<b>55,841,150</b>	<b>21,100,003</b>	<b>10,607,929</b>	<b>31,707,932</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	46,570	46,570	0	30,345	30,345	0	16,225	16,225
1	501000	Fuel	0	1,909,480	1,909,480	0	1,244,217	1,244,217	0	665,263	665,263
1	502000	Steam Expense	0	323,293	323,293	0	210,658	210,658	0	112,635	112,635
1	505000	Electric Expense	0	75,798	75,798	0	49,390	49,390	0	26,408	26,408
1	506000	Miscellaneous Steam Power Generation Expense	0	300,645	300,645	0	195,900	195,900	0	104,745	104,745
1	507000	Rent	0	1,932	1,932	0	1,259	1,259	0	673	673
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	72,178	72,178	0	47,031	47,031	0	25,147	25,147
1	511000	Structures	0	86,990	86,990	0	56,683	56,683	0	30,307	30,307
1	512000	Boiler Plant	0	872,188	872,188	0	568,318	568,318	0	303,870	303,870
1	513000	Electric Plant	0	402,962	402,962	0	262,570	262,570	0	140,392	140,392
1	514000	Miscellaneous Steam Plant	0	89,380	89,380	0	58,240	58,240	0	31,140	31,140
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>4,181,416</b>	<b>4,181,416</b>	<b>0</b>	<b>2,724,611</b>	<b>2,724,611</b>	<b>0</b>	<b>1,456,805</b>	<b>1,456,805</b>

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended April 30, 2011		E-OPS-1A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	215,788	215,788	0	140,607	140,607	0	75,181	75,181
1	536000	Water for Power	0	74,638	74,638	0	48,634	48,634	0	26,004	26,004
1	537000	Hydraulic Expense	411,420	244,772	656,192	253,342	159,493	412,835	158,078	85,279	243,357
1	538000	Electric Expense	0	493,945	493,945	0	321,855	321,855	0	172,090	172,090
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	56,656	56,656	0	36,917	36,917	0	19,739	19,739
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
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	43,941	43,941	0	28,632	28,632	0	15,309	15,309
1	542000	Structures	0	33,776	33,776	0	22,008	22,008	0	11,768	11,768
1	543000	Reservoirs, Dams, & Waterways	0	77,601	77,601	0	50,565	50,565	0	27,036	27,036
1	544000	Electric Plant	0	134,192	134,192	0	87,440	87,440	0	46,752	46,752
1	545000	Miscellaneous Hydraulic Plant	0	72,660	72,660	0	47,345	47,345	0	25,315	25,315
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>857,363</b>	<b>1,544,464</b>	<b>2,401,827</b>	<b>542,936</b>	<b>1,006,372</b>	<b>1,549,308</b>	<b>314,427</b>	<b>538,092</b>	<b>852,519</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	71,873	71,873	0	46,832	46,832	0	25,041	25,041
1	547000	Fuel	0	3,733,340	3,733,340	0	2,432,644	2,432,644	0	1,300,696	1,300,696
1	548000	Generation Expense	0	113,712	113,712	0	74,095	74,095	0	39,617	39,617
1	549000	Miscellaneous Other Power Generation Expense	0	41,161	41,161	0	26,821	26,821	0	14,340	14,340
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	35,848	35,848	0	23,359	23,359	0	12,489	12,489
1	552000	Structures	0	301	301	0	196	196	0	105	105
1	553000	Generating & Electric Equipment	0	216,666	216,666	0	141,180	141,180	0	75,486	75,486
1	554000	Miscellaneous Other Power Generation Plant	0	7,634	7,634	0	4,974	4,974	0	2,660	2,660
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>4,217,716</b>	<b>4,217,716</b>	<b>0</b>	<b>2,748,264</b>	<b>2,748,264</b>	<b>0</b>	<b>1,469,452</b>	<b>1,469,452</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,576,194	12,257,503	13,833,697	0	7,986,990	7,986,990	1,576,194	4,270,513	5,846,707
1	556000	System Control & Load Dispatching	0	59,316	59,316	0	38,650	38,650	0	20,666	20,666
E-557	557XXX	Other Expense	3,252,707	19,761,999	23,014,706	1,361,859	12,876,919	14,238,778	1,890,848	6,885,080	8,775,928
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>4,828,901</b>	<b>32,078,818</b>	<b>36,907,719</b>	<b>1,361,859</b>	<b>20,902,559</b>	<b>22,264,418</b>	<b>3,467,042</b>	<b>11,176,259</b>	<b>14,643,301</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>5,686,264</b>	<b>42,022,414</b>	<b>47,708,678</b>	<b>1,904,795</b>	<b>27,381,806</b>	<b>29,286,601</b>	<b>3,781,469</b>	<b>14,640,608</b>	<b>18,422,077</b>



<b>ELECTRIC OPERATING STATEMENT</b> For Month Ended April 30, 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
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	19,084	148,482	167,566	13,184	96,751	109,935	5,900	51,731	57,631
1	561000	Load Dispatching	0	194,916	194,916	0	127,007	127,007	0	67,909	67,909
1	562000	Station Expense	0	5,854	5,854	0	3,814	3,814	0	2,040	2,040
1	563000	Overhead Line Expense	0	40,891	40,891	0	26,645	26,645	0	14,246	14,246
1	565000	Transmission of Electricity by Others	0	1,415,624	1,415,624	0	922,421	922,421	0	493,203	493,203
1	566000	Miscellaneous Transmission Expense	0	170,640	170,640	0	111,189	111,189	0	59,451	59,451
1	567000	Rent	0	10,828	10,828	0	7,056	7,056	0	3,772	3,772
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	59,356	59,356	0	38,676	38,676	0	20,680	20,680
1	569000	Structures	0	25,603	25,603	0	16,683	16,683	0	8,920	8,920
1	570000	Station Equipment	0	129,264	129,264	0	84,228	84,228	0	45,036	45,036
1	571000	Overhead Lines	-477	80,239	79,762	0	52,284	52,284	-477	27,955	27,478
1	572000	Underground Lines	214	176	390	0	115	115	-214	61	275
1	573000	Service Miscellaneous	0	24	24	0	16	16	0	8	8
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>18,821</b>	<b>2,281,897</b>	<b>2,300,718</b>	<b>13,184</b>	<b>1,486,885</b>	<b>1,500,069</b>	<b>5,637</b>	<b>795,012</b>	<b>800,649</b>
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,335,717	2,335,717	0	1,521,953	1,521,953	0	813,764	813,764
1	403X40	Depreciation Expense--Transmission Plant	0	846,370	846,370	0	551,495	551,495	0	294,875	294,875
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	8,605	8,837	232	5,607	5,839	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	Reg Debit - 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	407323	Reg Debit Spokane River PM&Es	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	407335	DSIT Amortization - ID	-973,277	0	-973,277	0	0	0	-973,277	0	-973,277
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	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	407395	Optional Renewable Power Revenue Offset	20,160	0	20,160	15,298	0	15,298	4,862	0	4,862
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	407422	Reg Credit Spokane River Relicense	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
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	-419,662	0	-419,662	-284,379	0	-284,379	-135,283	0	-135,283
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,440,320	1,440,320	0	938,513	938,513	0	501,807	501,807
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-1,001,542</b>	<b>4,801,489</b>	<b>3,799,947</b>	<b>74,457</b>	<b>3,128,651</b>	<b>3,203,108</b>	<b>-1,075,999</b>	<b>1,672,838</b>	<b>596,839</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>4,703,543</b>	<b>49,105,800</b>	<b>53,809,343</b>	<b>1,992,436</b>	<b>31,997,342</b>	<b>33,989,778</b>	<b>2,711,107</b>	<b>17,108,458</b>	<b>19,819,565</b>

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	26,501	132,161	158,662	15,348	93,085	108,433	11,153	39,076	50,229
3	582000	Station Expense	15,639	2,009	17,648	10,229	1,415	11,644	5,410	594	6,004
3	583000	Overhead Line Expense	100,068	42,503	142,571	89,326	29,936	119,262	10,742	12,567	23,309
3	584000	Underground Line Expense	-7,297	0	-7,297	-16,541	0	-16,541	9,244	0	9,244
3	585000	Street Light & Signal System Operation Expense	18,643	0	18,643	4,581	0	4,581	14,062	0	14,062
3	586000	Meter Expense	128,156	0	128,156	122,839	0	122,839	5,317	0	5,317
3	587000	Customer Installations Expense	80,442	6,116	86,558	54,076	4,308	58,384	26,366	1,808	28,174
3	588000	Miscellaneous Distribution Expense	345,635	287,553	633,188	202,120	202,532	404,652	143,515	85,021	228,536
3	589000	Rent	0	13,220	13,220	0	9,311	9,311	0	3,909	3,909
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	25,052	79,253	104,305	11,609	55,820	67,429	13,443	23,433	36,876
3	591000	Structures	6,586	0	6,586	2,481	0	2,481	4,105	0	4,105
3	592000	Station Equipment	14,035	6,314	20,349	12,475	4,447	16,922	1,560	1,867	3,427
3	593000	Overhead Lines	693,197	23	693,220	491,674	16	491,690	201,523	7	201,530
3	594000	Underground Lines	76,457	0	76,457	55,924	0	55,924	20,533	0	20,533
3	595000	Line Transformers	48,725	26,458	75,183	45,726	18,635	64,361	2,999	7,823	10,822
3	596000	Street Light & Signal System Maintenance Exp	31,693	11	31,704	17,721	8	17,729	13,972	3	13,975
3	597000	Meters	11,600	0	11,600	11,363	0	11,363	237	0	237
3	598000	Miscellaneous Distribution Expense	30,926	0	30,926	28,422	0	28,422	2,504	0	2,504
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>1,646,058</b>	<b>595,621</b>	<b>2,241,679</b>	<b>1,159,373</b>	<b>419,513</b>	<b>1,578,886</b>	<b>486,685</b>	<b>176,108</b>	<b>662,793</b>
99	403X50	Depreciation Expense--Distribution Plant	2,470,296	429	2,470,725	1,584,526	302	1,584,828	885,770	127	885,897
E-OTX		Taxes Other Than FIT--Distribution	3,653,983	0	3,653,983	3,149,133	0	3,149,133	504,850	0	504,850
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>7,770,337</b>	<b>596,050</b>	<b>8,366,387</b>	<b>5,893,032</b>	<b>419,815</b>	<b>6,312,847</b>	<b>1,877,305</b>	<b>176,235</b>	<b>2,053,540</b>

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	58,546	58,546	0	38,432	38,432	0	20,114	20,114
2	902000	Meter Reading Expenses	218,064	8,450	226,514	178,719	5,547	184,266	39,345	2,903	42,248
E-903	903XXX	Customer Records & Collection Expenses	142,992	513,990	656,982	94,322	337,404	431,726	48,670	176,586	225,256
2	904000	Uncollectible Accounts	0	238,331	238,331	0	156,450	156,450	0	81,881	81,881
2	905000	Misc Customer Accounts	0	12,479	12,479	0	8,192	8,192	0	4,287	4,287
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>361,056</b>	<b>831,796</b>	<b>1,192,852</b>	<b>273,041</b>	<b>546,025</b>	<b>819,066</b>	<b>88,015</b>	<b>285,771</b>	<b>373,786</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,055,024	28,729	2,083,753	1,546,986	18,859	1,565,845	508,038	9,870	517,908
2	909000	Advertising	3,612	86,439	90,051	3,612	56,742	60,354	0	29,697	29,697
2	910000	Misc Customer Service & Info Exp	0	4,187	4,187	0	2,749	2,749	0	1,438	1,438
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,058,636</b>	<b>119,355</b>	<b>2,177,991</b>	<b>1,550,598</b>	<b>78,350</b>	<b>1,628,948</b>	<b>508,038</b>	<b>41,005</b>	<b>549,043</b>
<b>SALES EXPENSES:</b>											
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	423	423	0	278	278	0	145	145
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>423</b>	<b>423</b>	<b>0</b>	<b>278</b>	<b>278</b>	<b>0</b>	<b>145</b>	<b>145</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	46,694	2,195,815	2,242,509	37,035	1,457,802	1,494,837	9,659	738,013	747,672
4	921000	Office Supplies & Expenses	679	369,899	370,578	655	245,576	246,231	24	124,323	124,347
4	922000	Admin Exp Transferred--Credit	0	9,722	-9,722	0	-6,454	-6,454	0	-3,268	-3,268
4	923000	Outside Services Employed	6,739	1,322,120	1,328,859	6,739	877,755	884,494	0	444,365	444,365
4	924000	Property Insurance Premium	0	101,944	101,944	0	67,681	67,681	0	34,263	34,263
4	925XXX	Injuries and Damages	0	281,494	281,494	0	186,884	186,884	0	94,610	94,610
4	926XXX	Employee Pensions and Benefits	28,280	125,777	154,057	20,881	83,503	104,384	7,399	42,274	49,673
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	160,346	298,498	458,844	102,142	194,501	296,643	58,204	103,997	162,201
4	930000	Miscellaneous General Expenses	4,845	157,065	161,910	1,582	104,275	105,857	3,263	52,790	56,053
4	931000	Rents	3,068	62,536	65,604	2,261	41,518	43,779	807	21,018	21,825
4	935000	Maintenance of General Plant	51,571	590,033	641,604	21,261	391,723	412,984	30,310	198,310	228,620
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>302,699</b>	<b>5,495,459</b>	<b>5,798,158</b>	<b>192,556</b>	<b>3,644,764</b>	<b>3,837,320</b>	<b>110,143</b>	<b>1,850,695</b>	<b>1,960,838</b>

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 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
E-ADP		Depreciation Expense--General Plant	220,311	649,131	869,442	129,967	430,957	560,924	90,344	218,174	308,518
4	404X31	Amortization - Mainframe Software	6,497	426,308	432,805	6,497	283,026	289,523	0	143,282	143,282
4	404X32	Amortization - PC Software	0	33,317	33,317	0	22,119	22,119	0	11,198	11,198
4	404X50	Amortization - Leasehold Imp	0	622	622	0	413	413	0	209	209
		TOTAL ADMIN & GENERAL EXPENSES	529,507	6,604,837	7,134,344	329,020	4,381,279	4,710,299	200,487	2,223,558	2,424,045
		TOTAL EXPENSES BEFORE FIT	15,423,079	57,258,261	72,681,340	10,038,127	37,423,089	47,461,216	5,384,952	19,835,172	25,220,124
		NET OPERATING INCOME BEFORE FIT			14,867,742			8,379,934			6,487,808
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,449,541			1,864,089			1,585,452
E-FIT		DEFERRED FEDERAL INCOME TAX			214,715			95,583			119,132
E-FIT		AMORTIZED ITC - NOXON			-12,594			-8,206			-4,388
		ELECTRIC NET OPERATING INCOME			11,216,080			6,428,468			4,787,612

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.644%	34.356%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.433%	29.567%
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 April 30, 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	5000/5551	Purchased Power	0	8,975,264	8,975,264	0	5,848,282	5,848,282	0	3,126,982	3,126,982
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,576,194	0	1,576,194	0	0	0	1,576,194	0	1,576,194
1	555550	Non Monetary - Exchange Power	0	43,583	43,583	0	28,399	28,399	0	15,184	15,184
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,189,120	3,189,120	0	2,078,031	2,078,031	0	1,111,089	1,111,089
1	555710	Intercompany Purchase	0	49,536	49,536	0	32,278	32,278	0	17,258	17,258
TOTAL ACCOUNT 555			1,576,194	12,257,503	13,833,697	0	7,986,990	7,986,990	1,576,194	4,270,513	5,846,707

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 April 30, 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	455,646	455,646	0	296,899	296,899	0	158,747	158,747
1	557010	Other Power Supply Expense - Financial	0	-1,275,206	-1,275,206	0	-830,924	-830,924	0	-444,282	-444,282
1	557150	Fuel - Economic Dispatch	0	20,472,594	20,472,594	0	13,339,942	13,339,942	0	7,132,652	7,132,652
1	557160	Power Supply Expense - Miscellaneous	0	28,800	28,800	0	18,766	18,766	0	10,034	10,034
99	557161	Unbilled Add-Ons	-83,154	0	-83,154	0	0	0	-83,154	0	-83,154
1	557170	Broker Fees - Power	0	97,390	97,390	0	63,459	63,459	0	33,931	33,931
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,320,401	0	1,320,401	1,320,401	0	1,320,401	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	410,783	0	410,783	0	0	0	410,783	0	410,783
99	557390	Idaho PCA Amortization	1,536,452	0	1,536,452	0	0	0	1,536,452	0	1,536,452
1	557395	Optional Renewable Power Expense Offset	0	-17,225	-17,225	0	-11,224	-11,224	0	-6,001	-6,001
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,612,105	2,612,105	0	1,702,048	1,702,048	0	910,057	910,057
1	557711	Turbine Gas Bookout Offset	0	-8,965,082	-8,965,082	0	-5,841,647	-5,841,647	0	-3,123,435	-3,123,435
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,352,977	6,352,977	0	4,139,600	4,139,600	0	2,213,377	2,213,377
TOTAL ACCOUNT 557			3,252,707	19,761,999	23,014,706	1,361,859	12,876,919	14,238,778	1,890,848	6,885,080	8,775,928

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: E-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	142,992	513,990	656,982	94,322	337,404	431,726	48,670	176,586	225,256
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	142,992	513,990	656,982	94,322	337,404	431,726	48,670	176,586	225,256

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.644%	34.356%
E-ALL	12	Net Electric Plant	100.000%	63.855%	36.145%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	29,177	28,729	57,906	16,013	18,859	34,872	13,164	9,870	23,034
99	908600	Public Purpose Tariff Rider Expense Offset	2,191,695	0	2,191,695	1,657,909	0	1,657,909	533,786	0	533,786
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	-165,848	0	-165,848	-126,936	0	-126,936	-38,912	0	-38,912
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,055,024	28,729	2,083,753	1,546,986	18,859	1,565,845	508,038	9,870	517,908

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.644%	34.356%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



FEDERAL INCOME TAXES--ELECTRIC For Month Ended April 30, 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		5.93%	6.60%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,697,256,486	1,089,852,045	607,404,441
	Interest Deduction for FIT Calculation	54,625,352	34,581,005	20,044,347

- 1 From 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

FEDERAL INCOME TAXES--ELECTRIC For Month Ended April 30, 2011 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	87,549,082	55,841,150	31,707,932		
E-OPS	Operating & Maintenance Expense	61,420,499	38,651,168	22,769,331		
E-OPS	Book Depreciation & Amortization	6,166,538	4,722,402	1,444,136		
E-OTX	Taxes Other than FIT	5,094,303	4,087,646	1,006,657		
	Net Operating Income Before FIT	14,867,742	8,379,934	6,487,808		
E-INT	Less: Monthly Interest Expense	4,552,113	2,881,750	1,670,362		
E-SCM	Add: Schedule M Additions	11,614,186	6,501,364	5,112,822		
E-SCM	Less: Schedule M Deductions	12,008,585	6,630,965	5,377,620		
	Taxable Net Operating Income	9,921,230	5,368,583	4,552,648		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	3,472,431	1,879,004	1,593,427		
1	Production Tax Credit	(22,890)	(14,915)	(7,975)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	3,449,541	1,864,089	1,585,452		
E-DTE	Deferred FIT	214,715	95,583	119,132		
1	411400 Amortized Investment Tax Credit - Noxon	(12,594)	(8,206)	(4,388)		
	Total Net FIT/Deferred FIT	3,651,662	1,951,466	1,700,196		
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%	
		<b>EFFECTIVE TAX RATE</b>	<b>0.3540</b>	<b>0.3549</b>	<b>0.3529</b>	

\* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Month Ended April 30, 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:										
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	2,707,527	4,376,616	7,084,143	1,725,804	2,865,470	4,591,274	981,723	1,511,146	2,492,869
12	997001 Contributions In Aid of Construction	0	450,096	450,096	0	287,409	287,409	0	162,687	162,687
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
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	141,708	141,708	0	94,080	94,080	0	47,628	47,628
99	997007 Idaho PCA	1,947,235	0	1,947,235	0	0	0	1,947,235	0	1,947,235
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	29,822	29,822	0	19,799	19,799	0	10,023	10,023
12	997016 Redemption Expense Amortization	0	137,446	137,446	0	87,766	87,766	0	49,680	49,680
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
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	236,491	0	236,491	314,518	0	314,518	-78,027	0	-78,027
1	997019 CSS Temporary Service Fees	26,156	0	26,156	4,590	0	4,590	21,566	0	21,566
4	997020 FAS87 Current Pension Accrual	0	1,002,931	1,002,931	0	665,846	665,846	0	337,085	337,085
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	33,878	33,878	0	19,177	19,177
99	997033 BPA Residential Exchange	243,146	0	243,146	169,739	0	169,739	73,407	0	73,407
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
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	-122,481	0	-122,481	-88,908	0	-88,908	-33,573	0	-33,573
1	997080 Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
1	997081 Deferred Compensation	0	56,661	56,661	0	37,617	37,617	0	19,044	19,044
1	997082 Meal Disallowances	0	29,523	29,523	0	19,600	19,600	0	9,923	9,923
1	997083 Paid Time Off	0	-64,598	-64,598	0	-42,887	-42,887	0	-21,711	-21,711
1	997084 Customer Uncollectibles	0	19,369	19,369	0	12,715	12,715	0	6,654	6,654
TOTAL SCHEDULE M ADDITIONS		5,384,376	6,229,810	11,614,186	2,421,908	4,079,456	6,501,364	2,962,468	2,150,354	5,112,822

ELECTRIC SCHEDULE M ITEMS For Month Ended April 30, 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	35,398	35,398	0	23,065	23,065	0	12,333	12,333
99	997043 Washington Deferred Power Costs	-1,320,401	0	-1,320,401	-1,320,401	0	-1,320,401	0	0	0
1	997044 Non-Monetary Power Costs	0	-43,583	-43,583	0	-28,399	-28,399	0	-15,184	-15,184
1	997045 Section 199 Manufacturing Deduction	0	267,640	267,640	0	174,394	174,394	0	93,246	93,246
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)	-21,892	0	-21,892	0	0	0	-21,892	0	-21,892
11	997049 Tax Depreciation	0	12,493,160	12,493,160	0	8,076,578	8,076,578	0	4,416,582	4,416,582
99	997050 CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051 Wind Generation AFUDC - ID	10,701	0	10,701	0	0	0	10,701	0	10,701
99	997054 Spokane River Relicensing	-6,561	0	-6,561	-6,078	0	-6,078	-483	0	-483
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 Fund Settlement - AN	0	-16,667	-16,667	0	-10,860	-10,860	0	-5,807	-5,807
99	997061 CDA 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	-77,693	-77,693	0	-50,625	-50,625	0	-27,068	-27,068
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	0	0	0	0	0	0	0	0
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
1	997073 DSIT Amortization - ID	1,044,943	0	1,044,943	0	0	0	1,044,943	0	1,044,943
TOTAL SCHEDULE M DEDUCTIONS		-499,344	12,507,929	12,008,585	-1,455,437	8,086,402	6,630,965	956,093	4,421,527	5,377,620

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.644%	34.356%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.433%	29.567%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.735%	38.265%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.648%	35.352%
E-ALL	12	Net Electric Plant	100.000%	63.855%	36.145%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/6/2011  
PRINT TIME: 10:02 AM

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	1,271,898	1,271,898	0	811,776	811,776	0	460,122	460,122
99	410100	Deferred Federal Income Tax Expense - Washington	-531,624	0	-531,624	-531,624	0	-531,624	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-266,847	0	-266,847	0	0	0	-266,847	0	-266,847
	410100	Total	-798,471	1,271,898	473,427	-531,624	811,776	280,152	-266,847	460,122	193,275
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-4,261	-4,261	0	-2,720	-2,720	0	-1,541	-1,541
99	411100	Deferred Federal Income Tax Expense - Washington	-181,849	0	-181,849	-181,849	0	-181,849	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-72,602	0	-72,602	0	0	0	-72,602	0	-72,602
	411100	Total	-254,451	-4,261	-258,712	-181,849	-2,720	-184,569	-72,602	-1,541	-74,143
Total Deferred Federal Income Tax Expense			-1,052,922	1,267,637	214,715	-713,473	809,056	95,583	-339,449	458,581	119,132

E-ALL	14	Net Allocated Schedule M's	100.000%	63.824%	36.176%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended April 30, 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	158,098	158,098	0	103,017	103,017	0	55,081	55,081
1	408150	R&P Property Tax--Production	0	901,041	901,041	0	587,118	587,118	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	90,018	90,018	0	58,656	58,656	0	31,362	31,362
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,440,320</b>	<b>1,440,320</b>	<b>0</b>	<b>938,513</b>	<b>938,513</b>	<b>0</b>	<b>501,807</b>	<b>501,807</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,507,859	0	1,507,859	1,507,859	0	1,507,859	0	0	0
99	408120	Municipal Occupation & License Tax	1,615,036	0	1,615,036	1,350,191	0	1,350,191	264,845	0	264,845
99	408160	Miscellaneous State or Local Tax--WA & ID	-5,268	0	-5,268	0	0	0	-5,268	0	-5,268
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	82,073	0	82,073	0	0	0	82,073	0	82,073
<b>TOTAL DISTRIBUTION</b>			<b>3,653,983</b>	<b>0</b>	<b>3,653,983</b>	<b>3,149,133</b>	<b>0</b>	<b>3,149,133</b>	<b>504,850</b>	<b>0</b>	<b>504,850</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>3,653,983</b>	<b>1,440,320</b>	<b>5,094,303</b>	<b>3,149,133</b>	<b>938,513</b>	<b>4,087,646</b>	<b>504,850</b>	<b>501,807</b>	<b>1,006,657</b>

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 April 30, 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	182324/182325	CDA Lake CDR/IPA Fund	0	11,691,667	11,691,667	0	7,618,290	7,618,290	0	4,073,377	4,073,377
99	182381	CDA Settlement	0	39,846,932	39,846,932	0	25,964,261	25,964,261	0	13,882,671	13,882,671
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 Plt- (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 Plt-Mainframe Software (303100)	462,433	25,768,025	26,230,458	462,433	17,107,392	17,569,825	0	8,660,633	8,660,633
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,027,647	2,027,647	0	1,346,155	1,346,155	0	681,492	681,492
TOTAL INTANGIBLE PLANT			1,196,777	125,769,962	126,966,739	1,196,777	82,293,594	83,490,371	0	43,476,368	43,476,368
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	125,148,734	125,148,734	0	81,546,915	81,546,915	0	43,601,819	43,601,819
1	312000	Boiler Plant	0	168,265,008	168,265,008	0	109,641,479	109,641,479	0	58,623,529	58,623,529
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	47,707,655	47,707,655	0	31,086,308	31,086,308	0	16,621,347	16,621,347
1	315000	Accessory Electric Equipment	0	26,933,777	26,933,777	0	17,550,049	17,550,049	0	9,383,728	9,383,728
1	316000	Miscellaneous Power Plant Equipment	0	15,666,719	15,666,719	0	10,208,434	10,208,434	0	5,458,285	5,458,285
TOTAL STEAM PRODUCTION PLANT			0	385,959,058	385,959,058	0	251,490,921	251,490,921	0	134,468,137	134,468,137
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	42,552,407	42,552,407	0	27,727,148	27,727,148	0	14,825,259	14,825,259
1	332XXX	Reservoirs, Dams, & Waterways	0	120,177,105	120,177,105	0	78,307,402	78,307,402	0	41,869,703	41,869,703
1	333000	Waterwheels, Turbines, & Generators	0	149,894,168	149,894,168	0	97,671,040	97,671,040	0	52,223,128	52,223,128
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	7,338,688	7,338,688	0	4,781,889	4,781,889	0	2,556,799	2,556,799
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	412,290,588	412,290,588	0	268,648,547	268,648,547	0	143,642,041	143,642,041
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	589,807	589,807	0	315,360	315,360
1	341000	Structures & Improvements	0	16,157,790	16,157,790	0	10,528,416	10,528,416	0	5,629,374	5,629,374
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	199,288,344	199,288,344	0	129,856,285	129,856,285	0	69,432,059	69,432,059
1	345000	Accessory Electric Equipment	0	16,981,054	16,981,054	0	11,064,855	11,064,855	0	5,916,199	5,916,199
1	346000	Miscellaneous Power Plant Equipment	0	1,606,303	1,606,303	0	1,046,667	1,046,667	0	559,636	559,636
TOTAL OTHER PRODUCTION PLANT			0	277,967,761	277,967,761	0	181,123,794	181,123,794	0	96,843,967	96,843,967
TOTAL PRODUCTION PLANT			0	1,076,217,407	1,076,217,407	0	701,263,262	701,263,262	0	374,954,145	374,954,145

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/6/2011  
PRINT TIME: 10:02 AM

ELECTRIC UTILITY PLANT For Month Ended April 30, 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,125,490	19,125,490	0	12,462,169	12,462,169	0	6,663,321	6,663,321
1	352XXX	Structures & Improvements	0	16,597,753	16,597,753	0	10,815,096	10,815,096	0	5,782,657	5,782,657
1	353000	Station Equipment	0	194,217,363	194,217,363	0	126,552,034	126,552,034	0	67,665,329	67,665,329
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
1	355000	Poles & Fixtures	0	136,314,030	136,314,030	0	88,822,222	88,822,222	0	47,491,808	47,491,808
1	356000	Overhead Conductors & Devices	0	108,686,647	108,686,647	0	70,820,219	70,820,219	0	37,866,428	37,866,428
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	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
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>498,869,909</b>	<b>498,869,909</b>	<b>0</b>	<b>325,063,632</b>	<b>325,063,632</b>	<b>0</b>	<b>173,806,277</b>	<b>173,806,277</b>
<b>DISTRIBUTION PLANT:</b>											
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
99	360400	Land Easements	1,704,735	0	1,704,735	58,252	0	58,252	1,646,483	0	1,646,483
99	361000	Structures & Improvements	14,684,732	0	14,684,732	10,160,768	0	10,160,768	4,523,964	0	4,523,964
99	362000	Station Equipment	98,926,305	0	98,926,305	64,512,762	0	64,512,762	34,413,543	0	34,413,543
99	364000	Poles, Towers, & Fixtures	232,828,556	0	232,828,556	141,376,542	0	141,376,542	91,452,014	0	91,452,014
99	365000	Overhead Conductors & Devices	151,907,829	0	151,907,829	91,273,169	0	91,273,169	60,634,660	0	60,634,660
99	366000	Underground Conduit	78,248,421	0	78,248,421	48,484,630	0	48,484,630	29,763,791	0	29,763,791
99	367000	Underground Conductors & Devices	130,414,323	0	130,414,323	83,929,680	0	83,929,680	46,484,643	0	46,484,643
99	368000	Line Transformers	181,013,335	0	181,013,335	118,888,385	0	118,888,385	62,124,950	0	62,124,950
99	369XXX	Services	121,006,705	0	121,006,705	75,667,795	0	75,667,795	45,338,910	0	45,338,910
99	370000	Meters	47,835,863	0	47,835,863	18,837,163	0	18,837,163	28,998,700	0	28,998,700
99	373XXX	Street Light & Signal Systems	33,695,640	0	33,695,640	20,215,580	0	20,215,580	13,480,060	0	13,480,060
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,096,663,429</b>	<b>0</b>	<b>1,096,663,429</b>	<b>676,745,664</b>	<b>0</b>	<b>676,745,664</b>	<b>419,917,765</b>	<b>0</b>	<b>419,917,765</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	819,856	3,161,594	3,981,450	372,214	2,098,982	2,471,196	447,642	1,062,612	1,510,254
4	390XXX	Structures & Improvements	9,212,230	40,431,930	49,644,160	4,068,323	26,842,758	30,911,081	5,143,907	13,589,172	18,733,079
4	391XXX	Office Furniture & Equipment	999,883	30,139,935	31,139,818	999,883	20,009,903	21,009,786	0	10,130,032	10,130,032
4	392XXX	Transportation Equipment	11,712,423	7,314,811	19,027,234	8,434,336	4,856,303	13,290,639	3,278,087	2,458,508	5,736,595
4	393000	Stores Equipment	293,702	1,349,661	1,643,363	125,572	896,040	1,021,612	168,130	453,621	621,751
4	394000	Tools, Shop & Garage Equipment	1,652,749	5,603,570	7,256,319	1,247,687	3,720,210	4,967,897	405,062	1,883,360	2,288,422
4	395000	Laboratory Equipment	301,001	1,256,578	1,557,579	193,475	834,242	1,027,717	107,526	422,336	529,862
4	396XXX	Power Operated Equipment	26,085,832	10,982,491	37,068,323	17,102,063	7,291,276	24,393,339	8,983,769	3,691,215	12,674,984
4	397XXX	Communications Equipment	11,533,860	46,886,679	58,420,539	8,055,380	31,128,066	37,183,446	5,478,480	15,758,613	21,237,093
4	398000	Miscellaneous Equipment	3,192	308,932	312,124	383	205,100	205,483	2,809	103,832	106,641
<b>TOTAL GENERAL PLANT</b>			<b>62,614,728</b>	<b>147,436,181</b>	<b>210,050,909</b>	<b>38,599,316</b>	<b>97,882,880</b>	<b>136,482,196</b>	<b>24,015,412</b>	<b>49,553,301</b>	<b>73,568,713</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,160,474,934</b>	<b>1,848,293,459</b>	<b>3,008,768,393</b>	<b>716,541,757</b>	<b>1,206,503,368</b>	<b>1,923,045,125</b>	<b>443,933,177</b>	<b>641,790,091</b>	<b>1,085,723,268</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,160,474,934</b>	<b>1,848,293,459</b>	<b>3,008,768,393</b>	<b>716,541,757</b>	<b>1,206,503,368</b>	<b>1,923,045,125</b>	<b>443,933,177</b>	<b>641,790,091</b>	<b>1,085,723,268</b>



ELECTRIC UTILITY PLANT  
For Month Ended April 30, 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
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	264,060,100	264,060,100	0	172,061,561	172,061,561	0	91,998,539	91,998,539
1	108X02	Hydro Production Plant	0	105,011,439	105,011,439	0	68,425,454	68,425,454	0	36,585,985	36,585,985
1	108X03	Other Production Plant	0	65,992,405	65,992,405	0	43,000,651	43,000,651	0	22,991,754	22,991,754
1	108X04	Transmission Plant	0	168,800,749	168,800,749	0	109,990,568	109,990,568	0	58,810,181	58,810,181
E-ADP	108X05	Distribution Plant	334,800,681	0	334,800,681	206,411,316	0	206,411,316	128,389,365	0	128,389,365
E-ADP	108X06	General Plant - Non-Transportation	17,632,930	48,220,558	65,853,488	10,489,144	32,013,628	42,502,772	7,143,786	16,206,930	23,350,716
E-ADP	108X07	General Plant - Transportation	3,924,935	2,451,267	6,376,202	2,826,443	1,627,396	4,453,839	1,098,492	823,871	1,922,363
TOTAL ACCUMULATED DEPRECIATION			356,358,546	654,536,518	1,010,895,064	219,726,903	427,119,258	646,846,161	136,631,643	227,417,260	364,048,903
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	32,144	4,902,499	4,934,643	32,144	3,194,468	3,226,612	0	1,708,031	1,708,031
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	17,523	718,891	736,414	17,523	468,429	485,952	0	250,462	250,462
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	18,015	11,754,062	11,772,077	18,015	7,803,522	7,821,537	0	3,950,540	3,950,540
4	111X32	Intangible Plant--PC Software (C-AAM)	0	1,077,952	1,077,952	0	715,652	715,652	0	362,300	362,300
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	93,822	93,822	0	62,288	62,288	0	31,534	31,534
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			178,360	18,547,658	18,726,018	178,360	12,244,646	12,423,006	0	6,303,012	6,303,012
NET ELECTRIC UTILITY PLANT			803,938,028	1,175,209,283	1,979,147,311	496,636,494	767,139,464	1,263,775,958	307,301,534	408,069,819	715,371,353

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%

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended April 30, 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	803,938,028	1,175,209,283	1,979,147,311	496,636,494	767,139,464	1,263,775,958	307,301,534	408,069,819	715,371,353
	ACCUMULATED DEFERRED INCOME TAX:									
	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - Boulder Park Idaho Write Off (190040)	581,393	0	581,393	0	0	0	581,393	0	581,393
99	ADFIT - KF Reserve (190420)	427,241	0	427,241	427,241	0	427,241	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	48,631	48,631	0	32,286	32,286	0	16,345	16,345
12	Deferred FIT - Electric Plant In Service (282900)	0	-265,581,603	-265,581,603	0	-169,587,133	-169,587,133	0	-95,994,470	-95,994,470
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-18,735,090	-18,735,090	0	-12,438,226	-12,438,226	0	-6,296,864	-6,296,864
99	ADFIT - WNP3 (283120)	-3,687,533	0	-3,687,533	-3,687,533	0	-3,687,533	0	0	0
1	Colstrip PCB (283200)	0	-482,503	-482,503	0	-314,399	-314,399	0	-168,104	-168,104
99	ADFIT - Lancaster (283312)	-2,201,500	0	-2,201,500	-2,201,500	0	-2,201,500	0	0	0
99	Spokane River Relicensing (283322)	-264,904	0	-264,904	-245,715	0	-245,715	-19,189	0	-19,189
99	Spokane River PM&Es (283323)	-245,395	0	-245,395	-156,027	0	-156,027	-89,368	0	-89,368
1	ADFIT - Lake CDA CDR Fund (283324)	-37,276	-3,392,083	-3,429,359	-37,276	-2,210,281	-2,247,557	0	-1,181,802	-1,181,802
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-700,000	-700,000	0	-456,120	-456,120	0	-243,880	-243,880
99	ADFIT - MT Lease Payments (283365)	-2,040,894	0	-2,040,894	-1,351,838	0	-1,351,838	-689,056	0	-689,056
1	CDA Lake Settlement (283382)	-614,989	-13,946,426	-14,561,415	-512,449	-9,087,491	-9,599,940	-102,540	-4,858,935	-4,961,475
12	Electric portion of Bond Redemptions (283850)	0	-5,245,258	-5,245,258	0	-3,349,359	-3,349,359	0	-1,895,899	-1,895,899
	TOTAL ACCUM DEFERRED INCOME TAX	-8,083,857	-308,034,332	-316,118,189	-7,765,097	-197,410,723	-205,175,820	-318,760	-110,623,609	-110,942,369
	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	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,857,985	0	5,857,985	4,204,638	0	4,204,638	1,653,347	0	1,653,347
99	Boulder Park Disallowed Accumulated Depr (108050)	938,878	0	938,878	0	0	0	938,878	0	938,878
99	Colstrip Disallowed AFUDC (111100)	-2,406,013	0	-2,406,013	-771,085	0	-771,085	-1,634,928	0	-1,634,928
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	Invest in Exchange Power (124900, 124930)	20,518,615	0	20,518,615	20,518,615	0	20,518,615	0	0	0
99	Lancaster Generation (182312)	6,290,000	0	6,290,000	6,290,000	0	6,290,000	0	0	0
99	Spokane River Relicensing (182322)	756,869	0	756,869	702,043	0	702,043	54,826	0	54,826
99	Spokane River PM&Es (182323)	701,127	0	701,127	445,791	0	445,791	255,336	0	255,336
99	CDA CDR Fund (182324)	106,501	0	106,501	106,501	0	106,501	0	0	0
99	CDA Lake Settlement (182382)	1,464,138	0	1,464,138	1,464,138	0	1,464,138	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	Montana Riverbed Settlement (186360)	5,831,127	0	5,831,127	3,862,393	0	3,862,393	1,968,734	0	1,968,734
99	CDA Lake Settlement (186382)	292,971	0	292,971	0	0	0	292,971	0	292,971
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Nez Perce Settlement - Idaho (186800)	393,481	0	393,481	0	0	0	393,481	0	393,481
4	Gain on Sale of General Office Bldg (253850)	0	-138,899	-138,899	0	-92,215	-92,215	0	-46,684	-46,684
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,342,186	0	-1,342,186	1,342,186	0	1,342,186
	TOTAL OTHER ADJUSTMENTS	34,366,263	-138,899	34,227,364	31,344,122	-92,215	31,251,907	3,022,141	-46,684	2,975,457
	NET RATE BASE	830,220,434	867,036,052	1,697,256,486	520,215,519	569,636,526	1,089,852,045	310,004,915	297,399,526	607,404,441

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%	63.855%	36.145%
E-ALL	13	Net Electric General Plant	100.000%	64.958%	35.042%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Electric Copy

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	808	639	169	0
		TOTAL		8,774	8,605	169	0
99	404X31	Mainframe Software	Utility 0	13,332	13,332	0	0
99			Utility 1	0	0	0	0
7			Utility 7	570,543	412,976	111,125	46,442
8			Utility 8	20,859	0	14,721	6,138
9			Utility 9	0	0	0	0
		TOTAL		604,734	426,308	125,846	52,580
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	40,134	29,050	7,817	3,267
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		TOTAL		44,723	33,317	8,139	3,267
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	858	621	167	70
		TOTAL		858	621	167	70
		TOTAL		659,089	468,851	134,321	55,917

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	100.000%			

ALLOCATION OF COMMON DEPRECIATION EXPENSE For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Electric Copy

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	529,174	383,032	103,067	43,075
8	Utility 8	12,387	0	8,742	3,645
9	Utility 9	21,204	16,767	4,437	0
9	Utility 9 - Washington	10,228	8,088	2,140	0
9	Utility 9 - Idaho	34,429	27,225	7,204	0
	Total	607,422	435,112	125,590	46,720
7	403X70 Utility 7	503	364	98	41
9	Utility 9	1,179	932	247	0
	Total	1,682	1,296	345	41

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%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-1A	Electric Copy
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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	40,889,168	40,889,168		
99	108X06	Utility 1 - Allocated	616,527		616,527	
99	108X06	Utility 1 - Washington	2,253,904		2,253,904	
99	108X06	Utility 1 - Idaho	780,597		780,597	
99	108X06	Utility 2 - Oregon	2,219,523			2,219,523
7	108X06	Utility 7	17,036,981	12,331,878	3,318,293	1,386,810
8	108X06	Utility 8	1,042,684	0	735,874	306,810
9	108X06	Utility 9	15,975,266	12,632,442	3,342,824	0
Total			80,814,650	65,853,488	11,048,019	3,913,143

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,748,754	5,748,754	0	0
99	108X07	Utility 1 - Allocated	238,297	0	238,297	0
99	108X07	Utility 1 - Washington	518,237	0	518,237	0
99	108X07	Utility 1 - Idaho	213,540	0	213,540	0
99	108X07	Utility 2 - Oregon	1,075,638	0	0	1,075,638
7	108X07	Utility 7	11,856	8,582	2,309	965
9	108X07	Utility 9	782,632	618,866	163,766	0
Total			8,588,954	6,376,202	1,136,149	1,076,603

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 GENERAL PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Electric Copy

***** ELECTRIC *****													***** GAS NORTH *****			***** OREGON GAS *****		
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total				
	389XXX	Land & Land Rights																
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0				
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0				
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075				
7		Utility 7	4,010,837	0	0	2,903,164	2,903,164	0	0	781,191	781,191	0	326,482	326,482				
9		Utility 9 - Wa	470,710	372,214	0	0	372,214	98,496	0	0	98,496	0	0	0				
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	0				
9		Utility 9 - Allocated	298,015	0	0	235,655	235,655	0	0	62,360	62,360	0	0	0				
		<b>TOTAL ACCOUNT</b>	<b>6,290,706</b>	<b>372,214</b>	<b>447,642</b>	<b>3,161,593</b>	<b>3,981,449</b>	<b>575,660</b>	<b>91,489</b>	<b>843,551</b>	<b>1,510,700</b>	<b>472,075</b>	<b>326,482</b>	<b>798,557</b>				
	390XXX	Structures & Improvements																
99		Utility 0	3,648,630	508,562	1,513,793	1,626,275	3,648,630	0	0	0	0	0	0	0				
99		Utility 1	1,825,720	0	0	0	0	1,825,720	0	0	1,825,720	0	0	0				
99		Utility 2	3,285,536	0	0	0	0	0	0	0	0	3,285,536	0	3,285,536				
7		Utility 7	47,899,791	0	0	34,671,306	34,671,306	0	0	9,329,442	9,329,442	0	3,899,043	3,899,043				
9		Utility 9 - Wa	4,501,754	3,559,762	0	0	3,559,762	941,992	0	0	941,992	0	0	0				
9		Utility 9 - Idaho	4,590,723	0	3,630,114	0	3,630,114	0	960,609	0	960,609	0	0	0				
9		Utility 9 - Allocated	5,228,388	0	0	4,134,348	4,134,348	0	0	1,094,040	1,094,040	0	0	0				
		<b>TOTAL ACCOUNT</b>	<b>70,980,542</b>	<b>4,068,324</b>	<b>5,143,907</b>	<b>40,431,929</b>	<b>49,644,160</b>	<b>2,767,712</b>	<b>960,609</b>	<b>10,423,482</b>	<b>14,151,803</b>	<b>3,285,536</b>	<b>3,899,043</b>	<b>7,184,579</b>				
	391XXX	Office Furniture & Equipment																
99		Utility 0	3,156,003	999,883	0	2,156,120	3,156,003	0	0	0	0	0	0	0				
7		Utility 7	38,660,758	0	0	27,983,816	27,983,816	0	0	7,529,956	7,529,956	0	3,146,986	3,146,986				
8		Utility 8	403,567	0	0	0	0	0	0	284,817	284,817	0	118,750	118,750				
		<b>TOTAL ACCOUNT</b>	<b>42,220,328</b>	<b>999,883</b>	<b>0</b>	<b>30,139,936</b>	<b>31,139,819</b>	<b>0</b>	<b>0</b>	<b>7,814,773</b>	<b>7,814,773</b>	<b>0</b>	<b>3,265,736</b>	<b>3,265,736</b>				
	392XXX	Transportation Equipment																
99		Utility 0	16,055,064	7,379,978	2,686,639	5,988,447	16,055,064	0	0	0	0	0	0	0				
99		Utility 1	6,633,814	0	0	0	0	4,145,497	1,973,494	1,114,823	6,633,814	0	0	0				
99		Utility 2	2,401,753	0	0	0	0	0	0	0	0	2,401,753	0	2,401,753				
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	1,333,363	1,054,357	0	0	1,054,357	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				
		<b>TOTAL ACCOUNT</b>	<b>28,891,288</b>	<b>8,434,335</b>	<b>3,278,087</b>	<b>7,314,812</b>	<b>19,027,234</b>	<b>4,424,503</b>	<b>1,530,004</b>	<b>1,467,411</b>	<b>7,421,918</b>	<b>2,401,753</b>	<b>40,383</b>	<b>2,442,136</b>				

COMMON GENERAL PLANT  
For Month Ended April 30, 2011  
Average of Monthly Averages Basis

Report ID:  
C-GPL-1A Electric Copy

\*\*\*\*\* 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	390,377	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	1,245,358	0	0	984,767	984,767	0	0	260,591	260,591	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,116,428</b>	<b>125,572</b>	<b>168,131</b>	<b>1,349,660</b>	<b>1,643,363</b>	<b>114,658</b>	<b>40,589</b>	<b>260,591</b>	<b>415,838</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,285,700	1,216,530	397,704	1,671,466	3,285,700	0	0	0	0	0	0	0
99		Utility 1	1,881,600	0	0	0	0	1,017,305	445,475	418,820	1,881,600	0	0	0
99		Utility 2	905,916	0	0	0	0	0	0	0	0	905,916	0	905,916
7		Utility 7	5,126,060	0	0	3,710,396	3,710,396	0	0	998,403	998,403	0	417,261	417,261
8		Utility 8	1,097,566	0	0	0	0	0	0	774,607	774,607	0	322,959	322,959
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	280,376	0	0	221,707	221,707	0	0	58,669	58,669	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>12,625,924</b>	<b>1,247,686</b>	<b>405,062</b>	<b>5,603,569</b>	<b>7,256,317</b>	<b>1,025,550</b>	<b>447,422</b>	<b>2,250,499</b>	<b>3,723,471</b>	<b>905,916</b>	<b>740,220</b>	<b>1,646,136</b>
	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	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
8		Utility 8	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	24,282
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	200,354	0	0	158,430	158,430	0	0	41,924	41,924	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,250,002</b>	<b>193,475</b>	<b>107,525</b>	<b>1,256,577</b>	<b>1,557,577</b>	<b>79,769</b>	<b>25,996</b>	<b>303,852</b>	<b>409,617</b>	<b>229,575</b>	<b>53,233</b>	<b>282,808</b>

COMMON GENERAL PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Electric Copy

				***** 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
	396XXX	Power Operated Equipment												
99		Utility 0	35,247,746	16,579,487	8,574,008	10,094,251	35,247,746	0	0	0	0	0	0	0
99		Utility 1	4,340,909	0	0	0	0	2,962,105	839,512	539,292	4,340,909	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	660,861	522,576	0	0	522,576	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	616,140	0	0	487,213	487,213	0	0	128,927	128,927	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>41,981,721</b>	<b>17,102,063</b>	<b>8,983,770</b>	<b>10,982,492</b>	<b>37,068,325</b>	<b>3,100,390</b>	<b>947,944</b>	<b>776,129</b>	<b>4,824,463</b>	<b>43,834</b>	<b>45,099</b>	<b>88,933</b>
	397XXX	Communication Equipment												
99		Utility 0	41,768,835	5,688,268	2,287,332	33,793,235	41,768,835	0	0	0	0	0	0	0
99		Utility 1	814,675	0	0	0	0	470,592	344,083	0	814,675	0	0	0
99		Utility 2	986,446	0	0	0	0	0	0	0	0	986,446	0	986,446
7		Utility 7	10,205,092	0	0	7,386,752	7,386,752	0	0	1,987,646	1,987,646	0	830,694	830,694
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,258	367,112	0	0	367,112	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	7,216,809	0	0	5,706,692	5,706,692	0	0	1,510,117	1,510,117	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>66,417,792</b>	<b>6,055,380</b>	<b>5,478,480</b>	<b>46,886,679</b>	<b>58,420,539</b>	<b>567,738</b>	<b>1,188,532</b>	<b>4,151,344</b>	<b>5,907,614</b>	<b>986,446</b>	<b>1,103,193</b>	<b>2,089,639</b>
	398000	Miscellaneous Equipment												
99		Utility 0	13,251	0	2,299	10,952	13,251	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	484	383	0	0	383	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	5,559	0	0	4,396	4,396	0	0	1,163	1,163	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>427,904</b>	<b>383</b>	<b>2,809</b>	<b>308,932</b>	<b>312,124</b>	<b>101</b>	<b>135</b>	<b>80,161</b>	<b>80,397</b>	<b>2,367</b>	<b>33,016</b>	<b>35,383</b>
		<b>TOTAL GENERAL PLANT</b>	<b>274,202,635</b>	<b>38,599,315</b>	<b>24,015,413</b>	<b>147,436,179</b>	<b>210,050,907</b>	<b>12,656,081</b>	<b>5,232,720</b>	<b>28,371,793</b>	<b>46,260,594</b>	<b>8,384,729</b>	<b>9,506,405</b>	<b>17,891,134</b>

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>											
E-PLT		Plant in Service	1,096,663,429	0	1,096,663,429	676,745,664	0	676,745,664	419,917,765	0	419,917,765
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	1,092,266,444	0	1,092,266,444	673,404,726	0	673,404,726	418,861,718	0	418,861,718
		Percentage		0.000%	100.000%	61.652%			38.348%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
108X05		Accumulated Depreciation		0	334,800,681	206,411,316		206,411,316	128,389,365		128,389,365
<b>JURISDICTIONAL ALLOCATION:</b>											
99	108X05	Accumulated Depreciation	334,800,681	0	334,800,681	206,411,316	0	206,411,316	128,389,365	0	128,389,365
<b>GENERAL PLANT - NON TRANSPORTATION</b>											
E-PLT		General Plant In Service	62,614,728	147,436,181	210,050,909	38,599,316	97,882,880	136,482,196	24,015,412	49,553,301	73,568,713
E-PLT	389XXX	Less: General Land and Land Rights	819,856	3,161,594	3,981,450	372,214	2,098,982	2,471,196	447,642	1,062,612	1,510,254
E-PLT	392XXX	Less: General Transportation Plant	11,712,423	7,314,811	19,027,234	8,434,336	4,856,303	13,290,639	3,278,087	2,458,508	5,736,595
		Depreciable Non Transport General Plant	50,082,449	136,959,776	187,042,225	29,792,766	90,927,595	120,720,361	20,289,683	46,032,181	66,321,864
		Percentage		73.224%	100.000%	15.928%			10.848%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		48,220,558	65,853,488	10,489,144			7,143,786		
C-DEP	403X60	Common Depreciation Expense		292,749	399,799	63,680			43,370		
C-DEP	403X60	Washington Depreciation Expense			8,088	8,088			0		
C-DEP	403X60	Idaho Depreciation Expense			27,225	0			27,225		
	403X60	Depreciation Expense		351,168	422,606	54,139			17,298		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X06	Accumulated Depreciation--Elec Gen Plant (C-ADP)	17,632,930	48,220,558	65,853,488	10,489,144	32,013,628	42,502,772	7,143,786	16,206,930	23,350,716
4	403X60	Depreciation Expense (C-DEP)	107,050	292,749	399,799	63,680	194,356	258,036	43,370	98,393	141,763
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	35,313	0	35,313	8,088	0	8,088	27,225	0	27,225
4	403X60	Depreciation Expense	71,437	351,168	422,605	54,139	233,140	287,279	17,298	118,028	135,326
		Total Depreciation Expense	213,800	643,917	857,717	125,907	427,496	553,403	87,893	216,421	304,314

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT--TRANSPORTATION</b>											
E-PLT	392XXX	Transportation General Plant	11,712,423	7,314,811	19,027,234	8,434,336	4,856,303	13,290,639	3,278,087	2,458,508	5,736,595
		Percentage		38.444%	100.000%	44.328%			17.228%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,451,267	6,376,202	2,826,443			1,098,492		
C-DEP	403X70	Depreciation Expense		499	1,296	574			223		
	403X70	Depreciation Expense		4,715	10,429	3,486			2,228		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,924,935	2,451,267	6,376,202	2,826,443	1,627,396	4,453,839	1,098,492	823,871	1,922,363
4	403X70	Depreciation Expense (C-DEP)	797	499	1,296	574	331	905	223	168	391
4	403X70	Depreciation Expense	5,714	4,715	10,429	3,486	3,130	6,616	2,228	1,585	3,813
	403X70	Total Depreciation Expense	6,511	5,214	11,725	4,060	3,461	7,521	2,451	1,753	4,204

**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 April 30, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			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	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
7		Utility 7	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
		<b>TOTAL ACCOUNT</b>	<b>3,560,511</b>	<b>0</b>	<b>0</b>	<b>2,386,473</b>	<b>2,386,473</b>	<b>964,981</b>	<b>168,450</b>	<b>40,607</b>	<b>1,174,038</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,278,034	462,433	0	815,601	1,278,034	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	34,472,768	0	0	24,952,424	24,952,424	0	0	6,714,261	6,714,261	0	2,806,083	2,806,083
8		Utility 8	1,251,545	0	0	0	0	0	0	883,278	883,278	0	368,267	368,267
		<b>TOTAL ACCOUNT</b>	<b>37,048,787</b>	<b>462,433</b>	<b>0</b>	<b>25,768,025</b>	<b>26,230,458</b>	<b>0</b>	<b>0</b>	<b>7,597,539</b>	<b>7,597,539</b>	<b>46,440</b>	<b>3,174,350</b>	<b>3,220,790</b>
	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	2,446,433	0	0	1,770,801	1,770,801	0	0	476,492	476,492	0	199,140	199,140
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		<b>TOTAL ACCOUNT</b>	<b>2,813,475</b>	<b>0</b>	<b>0</b>	<b>2,027,647</b>	<b>2,027,647</b>	<b>0</b>	<b>0</b>	<b>559,084</b>	<b>559,084</b>	<b>1,231</b>	<b>225,513</b>	<b>226,744</b>
	<b>TOTAL</b>		<b>43,422,773</b>	<b>462,433</b>	<b>0</b>	<b>30,182,145</b>	<b>30,644,578</b>	<b>964,981</b>	<b>168,450</b>	<b>8,197,230</b>	<b>9,330,661</b>	<b>47,671</b>	<b>3,399,863</b>	<b>3,447,534</b>

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Electric Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
<b>Accum Amort 111X20</b>						
99		Utility 0	4,902,499	4,902,499	0	0
		<b>Total</b>	<b>4,902,499</b>	<b>4,902,499</b>	<b>0</b>	<b>0</b>
<b>Accum Amort 111X30</b>						
99		Utility 0	693,955	693,955	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	35,413	0	0	35,413
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	31,535	24,936	6,599	0
		<b>Total</b>	<b>760,903</b>	<b>718,891</b>	<b>6,599</b>	<b>35,413</b>
<b>Accum Amort 111X31</b>						
99		Utility 0	431,382	431,382	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	35,604	0	0	35,604
7		Utility 7	15,642,735	11,322,681	3,046,735	1,273,319
8		Utility 8	220,106	0	155,340	64,766
9		Utility 9	0	0	0	0
		<b>Total</b>	<b>16,329,827</b>	<b>11,754,063</b>	<b>3,202,075</b>	<b>1,373,689</b>
<b>Accum Amort 111X32</b>						
99		Utility 0	171,687	171,687	0	0
99		Utility 1	10,887	0	10,887	0
99		Utility 2 - Oregon	311	0	0	311
7		Utility 7	1,252,041	906,265	243,860	101,916
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		<b>Total</b>	<b>1,524,554</b>	<b>1,077,952</b>	<b>318,002</b>	<b>128,600</b>
<b>Accum Amort 111X50</b>						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	41,430	0	0	41,430
7		Utility 7	115,560	83,645	22,508	9,407

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Electric Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		Total	169,860	93,822	25,201	50,837
99		Accum Amort 111X70 Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			23,688,075	18,547,659	3,551,877	1,588,539

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 April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-23,935,553	-17,325,271	-4,661,928	-1,948,354
9	282900	Utility 9	-1,782,888	-1,409,819	-373,069	0
Total			-25,718,441	-18,735,090	-5,034,997	-1,948,354

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%