

ELECTRIC RATE OF RETURN For Month Ended May 31, 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	13,231,817	8,385,999	4,845,818
E-ALL	Colstrip 3 AFUDC Reallocation	0	-15,920	15,920
	Adjusted Net Operating Income	13,231,817	8,370,079	4,861,738
E-APL	Electric Net Rate Base	1,700,672,868	1,092,485,646	608,187,222
	RATE OF RETURN	0.778%	0.766%	0.799%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 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	05-31-2011	357,698	234,783	122,915	
		Percent		100.000%	65.637%	34.363%	
3	E-OPS	Direct Distribution Operating Expense		1,554,818	1,079,143	475,675	
		Percent		100.000%	69.406%	30.594%	
	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 For Month Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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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 May 31, 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	Total	Electric	Gas North Oregon Gas
	01-01-2011	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 May 31, 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
		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%
					0.000%
		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%
					0.000%
		Number of Customers at	12/31/2010	582,022	358,982
		Percentage	100.000%	61.678%	38.322%
					0.000%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546
		Percentage	100.000%	86.088%	13.912%
					0.000%
		Total Percentages	400.000%	316.300%	83.700%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%
					0.000%
10	E-PLT	Net Electric Distribution Plant	763,371,464	471,392,224	291,979,240
		Percent	100.000%	61.751%	38.249%
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,561,318	4,242,848	2,318,470
		Percent	100.000%	64.665%	35.335%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 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	1,984,658,162 100.000%	1,267,919,824 63.886%	716,738,338 36.114%
13	E-PLT	Net Electric General Plant Percent	140,087,224 100.000%	91,446,874 65.279%	48,640,350 34.721%
14		Net Allocated Schedule M's Percent	-6,543,066 100.000%	-4,182,480 63.922%	-2,360,586 36.078%
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 For Month Ended May 31, 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	25,731,816	0	25,731,816	17,289,147	0	17,289,147	8,442,669	0	8,442,669
99	442200	Commercial - Firm & Int.	22,343,346	0	22,343,346	15,508,238	0	15,508,238	6,835,108	0	6,835,108
1	442300	Industrial	10,082,509	0	10,082,509	4,348,276	0	4,348,276	5,734,233	0	5,734,233
99	444000	Public Street & Highway Lighting	574,568	0	574,568	378,917	0	378,917	195,651	0	195,651
99	499XXX	Unbilled Revenue	-3,400,501	0	-3,400,501	-1,882,393	0	-1,882,393	1,518,108	0	-1,518,108
99	448000	Interdepartmental Revenue	81,494	0	81,494	63,336	0	63,336	18,158	0	18,158
TOTAL SALES TO ULTIMATE CUSTOMERS			55,413,232	0	55,413,232	35,705,521	0	35,705,521	19,707,711	0	19,707,711
1	447XXX	Sales for Resale	0	6,407,122	6,407,122	0	4,174,881	4,174,881	0	2,232,241	2,232,241
TOTAL SALES OF ELECTRICITY			55,413,232	6,407,122	61,820,354	35,705,521	4,174,881	39,880,402	19,707,711	2,232,241	21,939,952
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	54,215	0	54,215	33,423	0	33,423	20,792	0	20,792
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	219,185	24,426	243,611	147,286	15,916	163,202	71,899	8,510	80,409
1	456XXX	Other Electric Revenues	11,951	19,557,328	19,569,279	8,228	12,743,555	12,751,783	3,723	6,813,773	6,817,496
TOTAL OTHER OPERATING REVENUE			285,351	19,603,920	19,889,271	188,937	12,773,914	12,962,851	96,414	6,830,006	6,926,420
TOTAL ELECTRIC REVENUE			55,698,583	26,011,042	81,709,625	35,894,458	16,948,795	52,843,253	19,804,125	9,062,247	28,866,372
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	58,865	58,865	0	38,356	38,356	0	20,509	20,509
1	501000	Fuel	0	1,997,989	1,997,989	0	1,301,890	1,301,890	0	696,099	696,099
1	502000	Steam Expense	0	483,864	483,864	0	315,286	315,286	0	168,578	168,578
1	505000	Electric Expense	0	69,474	69,474	0	45,269	45,269	0	24,205	24,205
1	506000	Miscellaneous Steam Power Generation Expense	0	388,312	388,312	0	253,024	253,024	0	135,288	135,288
1	507000	Rent	0	4,633	4,633	0	3,019	3,019	0	1,614	1,614
MAINTENANCE											
1	510000	Supervision & Engineering	0	108,295	108,295	0	70,565	70,565	0	37,730	37,730
1	511000	Structures	0	109,426	109,426	0	71,302	71,302	0	38,124	38,124
1	512000	Boiler Plant	0	1,077,431	1,077,431	0	702,054	702,054	0	375,377	375,377
1	513000	Electric Plant	0	240,250	240,250	0	156,547	156,547	0	83,703	83,703
1	514000	Miscellaneous Steam Plant	0	156,690	156,690	0	102,099	102,099	0	54,591	54,591
TOTAL STEAM POWER GENERATION EXP			0	4,695,229	4,695,229	0	3,059,411	3,059,411	0	1,635,818	1,635,818

ELECTRIC OPERATING STATEMENT	Report ID:
For Month Ended May 31, 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
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	205,910	205,910	0	134,171	134,171	0	71,739	71,739
1	536000	Water for Power	0	75,533	75,533	0	49,217	49,217	0	26,316	26,316
1	537000	Hydraulic Expense	369,712	230,615	600,327	226,165	150,269	376,434	143,547	80,346	223,893
1	538000	Electric Expense	0	506,565	506,565	0	330,078	330,078	0	176,487	176,487
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	46,798	46,798	0	30,494	30,494	0	16,304	16,304
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	46,675	46,675	0	30,413	30,413	0	16,262	16,262
1	542000	Structures	0	26,008	26,008	0	16,947	16,947	0	9,061	9,061
1	543000	Reservoirs, Dams, & Waterways	0	88,532	88,532	0	57,687	57,687	0	30,845	30,845
1	544000	Electric Plant	0	262,783	262,783	0	171,229	171,229	0	91,554	91,554
1	545000	Miscellaneous Hydraulic Plant	0	31,885	31,885	0	20,776	20,776	0	11,109	11,109
TOTAL HYDRO POWER GENERATION EXP			815,655	1,617,799	2,433,454	515,759	1,054,157	1,569,916	299,896	563,642	863,538
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	35,252	35,252	0	22,970	22,970	0	12,282	12,282
1	547000	Fuel	0	1,732,617	1,732,617	0	1,128,973	1,128,973	0	603,644	603,644
1	548000	Generation Expense	0	141,961	141,961	0	92,502	92,502	0	49,459	49,459
1	549000	Miscellaneous Other Power Generation Expense	0	36,512	36,512	0	23,791	23,791	0	12,721	12,721
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
MAINTENANCE											
1	551000	Supervision & Engineering	0	25,415	25,415	0	16,560	16,560	0	8,855	8,855
1	552000	Structures	0	329	329	0	214	214	0	115	115
1	553000	Generating & Electric Equipment	0	243,854	243,854	0	158,895	158,895	0	84,959	84,959
1	554000	Miscellaneous Other Power Generation Plant	0	20,886	20,886	0	13,609	13,609	0	7,277	7,277
TOTAL OTHER POWER GENERATION EXP			0	2,234,007	2,234,007	0	1,455,677	1,455,677	0	778,330	778,330
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,655,253	9,596,057	11,251,310	0	6,252,791	6,252,791	1,655,253	3,343,266	4,998,519
1	556000	System Control & Load Dispatching	0	55,326	55,326	0	36,050	36,050	0	19,276	19,276
E-557	557XXX	Other Expense	-463,596	18,414,898	17,951,302	-1,036,801	11,999,147	10,962,346	573,205	6,415,751	6,988,956
TOTAL OTHER POWER SUPPLY EXPENSE			1,191,657	28,066,281	29,257,938	-1,036,801	18,287,988	17,251,187	2,228,458	9,778,293	12,006,751
TOTAL POWER PRODUCTION O&M EXP			2,007,312	36,613,316	38,620,628	-521,042	23,857,233	23,336,191	2,528,354	12,756,083	15,284,437

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended May 31, 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
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	164,951	184,035	13,184	107,482	120,666	5,900	57,469	63,369
1	561000	Load Dispatching	0	186,085	186,085	0	121,253	121,253	0	64,832	64,832
1	562000	Station Expense	0	18,885	18,885	0	12,305	12,305	0	6,580	6,580
1	563000	Overhead Line Expense	0	49,002	49,002	0	31,930	31,930	0	17,072	17,072
1	565000	Transmission of Electricity by Others	0	1,389,451	1,389,451	0	905,366	905,366	0	484,085	484,085
1	566000	Miscellaneous Transmission Expense	0	52,296	52,296	0	34,076	34,076	0	18,220	18,220
1	567000	Rent	0	7,224	7,224	0	4,707	4,707	0	2,517	2,517
MAINTENANCE											
1	568000	Supervision & Engineering	0	74,902	74,902	0	48,806	48,806	0	26,096	26,096
1	569000	Structures	2,072	46,524	48,596	0	30,315	30,315	2,072	16,209	18,281
1	570000	Station Equipment	31	138,009	138,040	31	89,927	89,958	0	48,082	48,082
1	571000	Overhead Lines	118	279,557	279,675	0	182,159	182,159	118	97,398	97,516
1	572000	Underground Lines	0	43	43	0	28	28	0	15	15
1	573000	Service Miscellaneous	300	0	300	300	0	300	0	0	0
TOTAL TRANSMISSION OPERATING EXP			21,605	2,406,929	2,428,534	13,515	1,568,354	1,581,869	8,090	838,575	846,665
DEPRECIATION & AMORTIZATION											
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,347,305	2,347,305	0	1,529,504	1,529,504	0	817,801	817,801
1	403X40	Depreciation Expense--Transmission Plant	0	846,855	846,855	0	551,811	551,811	0	295,044	295,044
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	8,206	8,438	232	5,347	5,579	0	2,859	2,859
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	-884,199	0	-884,199	0	0	0	884,199	0	-884,199
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	20,069	0	20,069	15,246	0	15,246	4,823	0	4,823
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	-379,853	0	-379,853	-263,963	0	-263,963	-115,890	0	-115,890
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	1,413,801	1,413,801	0	921,233	921,233	0	492,568	492,568
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-872,746	4,786,644	3,913,898	94,821	3,118,978	3,213,799	-967,567	1,667,666	700,099
TOTAL PRODUCTION & TRANS EXPENSE			1,156,171	43,806,889	44,963,060	-412,706	28,544,565	28,131,859	1,568,877	15,262,324	16,831,201

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 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	42,977	108,989	151,966	33,103	75,645	108,748	9,874	33,344	43,218
3	582000	Station Expense	57,952	2,372	60,324	39,237	1,646	40,883	18,715	726	19,441
3	583000	Overhead Line Expense	55,705	45,858	101,563	41,692	31,828	73,520	14,013	14,030	28,043
3	584000	Underground Line Expense	-34,821	0	-34,821	-34,839	0	-34,839	18	0	18
3	585000	Street Light & Signal System Operation Expense	12,879	0	12,879	8,024	0	3,024	9,855	0	9,855
3	586000	Meter Expense	133,757	0	133,757	133,924	0	133,924	-167	0	-167
3	587000	Customer Installations Expense	53,454	8,244	61,698	30,555	5,722	36,277	22,899	2,522	25,421
3	588000	Miscellaneous Distribution Expense	390,667	234,673	625,340	281,420	162,877	444,297	109,247	71,796	181,043
3	589000	Rent	0	24,377	24,377	0	16,919	16,919	0	7,458	7,458
		MAINTENANCE:									
3	590000	Supervision & Engineering	29,019	51,592	80,611	14,496	35,808	50,304	14,523	15,784	30,307
3	591000	Structures	55,622	0	55,622	13,321	0	13,321	42,301	0	42,301
3	592000	Station Equipment	44,947	3,801	48,748	32,196	2,638	34,834	12,751	1,163	13,914
3	593000	Overhead Lines	497,303	0	497,303	333,943	0	333,943	163,360	0	163,360
3	594000	Underground Lines	93,485	0	93,485	66,316	0	66,316	27,169	0	27,169
3	595000	Line Transformers	37,787	30,290	68,077	21,014	21,023	42,037	16,773	9,267	26,040
3	596000	Street Light & Signal System Maintenance Exp	38,592	0	38,592	28,392	0	28,392	10,200	0	10,200
3	597000	Meters	13,518	0	13,518	12,239	0	12,239	1,279	0	1,279
3	598000	Miscellaneous Distribution Expense	31,975	5,850	37,825	29,110	4,060	33,170	2,865	1,790	4,655
		TOTAL DISTRIBUTION OPERATING EXP	1,554,818	516,046	2,070,864	1,079,143	358,166	1,437,309	475,675	157,880	633,555
99	403X50	Depreciation Expense--Distribution Plant	2,477,659	429	2,478,088	1,589,611	298	1,589,909	888,048	131	888,179
E-OTX		Taxes Other Than FIT--Distribution	3,555,432	0	3,555,432	3,063,515	0	3,063,515	491,917	0	491,917
		TOTAL DISTRIBUTION EXPENSES	7,587,909	516,475	8,104,384	5,732,269	358,464	6,090,733	1,855,640	158,011	2,013,651

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	55,242	55,242	0	36,259	36,259	0	18,983	18,983
2	902000	Meter Reading Expenses	227,697	7,211	234,908	191,525	4,733	196,258	36,172	2,478	38,650
E-903	903XXX	Customer Records & Collection Expenses	154,565	507,273	661,838	108,146	332,959	441,105	46,419	174,314	220,733
2	904000	Uncollectible Accounts	0	238,383	238,383	0	156,467	156,467	0	81,916	81,916
2	905000	Misc Customer Accounts	0	12,257	12,257	0	8,045	8,045	0	4,212	4,212
TOTAL CUSTOMER ACCOUNTS EXPENSES			382,262	820,366	1,202,628	299,671	538,463	838,134	82,591	281,903	364,494
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,072,219	25,580	2,097,799	1,508,791	16,790	1,525,581	563,428	8,790	572,218
2	909000	Advertising	1,823	44,703	46,526	1,823	29,342	31,165	0	15,361	15,361
2	910000	Misc Customer Service & Info Exp	0	6,496	6,496	0	4,264	4,264	0	2,232	2,232
TOTAL CUSTOMER SERVICE & INFO EXP			2,074,042	76,779	2,150,821	1,510,614	50,396	1,561,010	563,428	26,383	589,811
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	55,849	1,881,394	1,937,243	44,476	1,249,057	1,293,533	11,373	632,337	643,710
4	921000	Office Supplies & Expenses	742	318,031	318,773	742	211,141	211,883	0	106,890	106,890
4	922000	Admin Exp Transferred--Credit	0	-3,768	-3,768	0	-2,502	-2,502	0	-1,266	-1,266
4	923000	Outside Services Employed	8,566	1,508,242	1,516,808	8,566	1,001,322	1,009,888	0	506,920	506,920
4	924000	Property Insurance Premium	0	100,438	100,438	0	66,681	66,681	0	33,757	33,757
4	925XXX	Injuries and Damages	0	277,606	277,606	0	184,303	184,303	0	93,303	93,303
4	926XXX	Employee Pensions and Benefits	28,280	117,658	145,938	20,881	78,113	98,994	7,399	39,545	46,944
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	148,467	302,453	450,920	91,218	197,078	288,296	57,249	105,375	162,624
4	930000	Miscellaneous General Expenses	7,965	452,532	460,497	2,599	300,436	303,035	5,366	152,096	157,462
4	931000	Rents	2,851	52,699	55,550	2,044	34,987	37,031	807	17,712	18,519
4	935000	Maintenance of General Plant	72,816	614,191	687,007	27,288	407,761	435,049	45,528	206,430	251,958
TOTAL ADMIN & GEN OPERATING EXP			326,013	5,621,476	5,947,489	197,814	3,728,377	3,926,191	128,199	1,893,099	2,021,298

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 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	270,416	610,399	880,815	163,734	405,244	568,978	106,682	205,155	311,837
4	404X31	Amortization - Mainframe Software	18,367	429,188	447,555	18,367	284,938	303,305	0	144,250	144,250
4	404X32	Amortization - PC Software	0	33,998	33,998	0	22,571	22,571	0	11,427	11,427
4	404X50	Amortization - Leasehold Imp	0	622	622	0	413	413	0	209	209
		TOTAL ADMIN & GENERAL EXPENSES	614,796	6,695,683	7,310,479	379,915	4,441,543	4,821,458	234,881	2,254,140	2,489,021
		TOTAL EXPENSES BEFORE FIT	11,815,180	51,916,192	63,731,372	7,509,763	33,933,431	41,443,194	4,305,417	17,982,761	22,288,178
		NET OPERATING INCOME BEFORE FIT			17,978,253			11,400,059			6,578,194
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,599,636			2,274,892			1,324,744
E-FIT		DEFERRED FEDERAL INCOME TAX			1,159,394			747,374			412,020
E-FIT		AMORTIZED ITC - NOXON			-12,594			-8,206			-4,388
		ELECTRIC NET OPERATING INCOME			13,231,817			8,385,999			4,845,818

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.406%	30.594%
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 May 31, 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	8,254,361	8,254,361	0	5,378,542	5,378,542	0	2,875,819	2,875,819
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	1,655,253	0	1,655,253	0	0	0	1,655,253	0	1,655,253
1	555550	Non Monetary - Exchange Power	0	38,279	38,279	0	24,943	24,943	0	13,336	13,336
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,255,634	1,255,634	0	818,171	818,171	0	437,463	437,463
1	555710	Intercompany Purchase	0	47,783	47,783	0	31,135	31,135	0	16,648	16,648
TOTAL ACCOUNT 555			1,655,253	9,596,057	11,251,310	0	6,252,791	6,252,791	1,655,253	3,343,266	4,998,519

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	448,675	448,675	0	292,357	292,357	0	156,318	156,318
1	557010	Other Power Supply Expense - Financial	0	-762,569	-762,569	0	-496,890	-496,890	0	-265,679	-265,679
1	557150	Fuel - Economic Dispatch	0	10,063,432	10,063,432	0	6,557,332	6,557,332	0	3,506,100	3,506,100
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,392	19,392	0	10,368	10,368
99	557161	Unbilled Add-Ons	-113,445	0	-113,445	0	0	0	-113,445	0	-113,445
1	557170	Broker Fees - Power	0	52,577	52,577	0	34,259	34,259	0	18,318	18,318
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	-1,078,259	0	-1,078,259	-1,078,259	0	-1,078,259	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	-793,997	0	-793,997	0	0	0	-793,997	0	-793,997
99	557390	Idaho PCA Amortization	1,453,880	0	1,453,880	0	0	0	1,453,880	0	1,453,880
1	557395	Optional Renewable Power Expense Offset	0	-14,002	-14,002	0	-9,124	-9,124	0	-4,878	-4,878
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,913,715	2,913,715	0	1,898,577	1,898,577	0	1,015,138	1,015,138
1	557711	Turbine Gas Bookout Offset	0	-2,913,715	-2,913,715	0	-1,898,577	-1,898,577	0	-1,015,138	-1,015,138
1	557730	Other Power Exp - Intracompany Thermal Gas	0	8,597,025	8,597,025	0	5,601,821	5,601,821	0	2,995,204	2,995,204
TOTAL ACCOUNT 557			-463,596	18,414,898	17,951,302	-1,036,801	11,999,147	10,962,346	573,205	6,415,751	6,988,956

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 May 31, 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	154,565	507,273	661,838	108,146	332,959	441,105	46,419	174,314	220,733
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	154,565	507,273	661,838	108,146	332,959	441,105	46,419	174,314	220,733

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	12	Net Electric Plant	100.000%	63.886%	36.114%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended May 31, 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	28,878	25,580	54,458	14,635	16,790	31,425	14,243	8,790	23,033
99	908600	Public Purpose Tariff Rider Expense Offset	2,209,512	0	2,209,512	1,605,542	0	1,605,542	603,970	0	603,970
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	-166,171	0	-166,171	-111,386	0	-111,386	-54,785	0	-54,785
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,072,219	25,580	2,097,799	1,508,791	16,790	1,525,581	563,428	8,790	572,218

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended May 31, 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	1,700,672,868	1,092,485,646	608,187,222
	Interest Deduction for FIT Calculation	54,734,748	34,664,570	20,070,178

- 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 May 31, 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	81,709,625	52,843,253	28,866,372	
E-OPS	Operating & Maintenance Expense	52,420,964	32,680,704	19,740,260	
E-OPS	Book Depreciation & Amortization	6,341,175	4,777,742	1,563,433	
E-OTX	Taxes Other than FIT	4,969,233	3,984,748	984,485	
	Net Operating Income Before FIT	17,978,253	11,400,059	6,578,194	
				0	
E-INT	Less: Monthly Interest Expense	4,561,229	2,888,714	1,672,515	
E-SCM	Add: Schedule M Additions	11,294,815	7,073,868	4,220,947	
E-SCM	Less: Schedule M Deductions	14,349,946	9,035,205	5,314,741	
	Taxable Net Operating Income	10,361,893	6,550,008	3,811,885	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	3,626,663	2,292,503	1,334,160	
1	Production Tax Credit	(27,027)	(17,611)	(9,416)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	3,599,636	2,274,892	1,324,744	
E-DTE	Deferred FIT	1,159,394	747,374	412,020	
1	411400 Amortized Investment Tax Credit - Noxon	(12,594)	(8,206)	(4,388)	
	Total Net FIT/Deferred FIT	4,746,436	3,014,060	1,732,376	
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%

ELECTRIC SCHEDULE M ITEMS For Month Ended May 31, 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)	2,776,865	4,353,119	7,129,984	1,776,526	2,849,724	4,626,250	1,000,339	1,503,395	2,503,734
12	997001	Contributions In Aid of Construction	0	450,096	450,096	0	287,548	287,548	0	162,548	162,548
2	997002	Injuries and Damages	0	-250,001	-250,001	0	-164,093	-164,093	0	-85,908	-85,908
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	-71,762	-71,762	0	-47,643	-47,643	0	-24,119	-24,119
99	997007	Idaho PCA	659,883	0	659,883	0	0	0	659,883	0	659,883
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	29,959	29,959	0	19,890	19,890	0	10,069	10,069
12	997016	Redemption Expense Amortization	0	136,465	136,465	0	87,182	87,182	0	49,283	49,283
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	-1,339,438	0	1,339,438	961,937	0	961,937	377,501	0	377,501
1	997019	CSS Temporary Service Fees	22,500	0	22,500	4,320	0	4,320	18,180	0	18,180
4	997020	FAS87 Current Pension Accrual	0	845,372	845,372	0	561,242	561,242	0	284,130	284,130
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	33,895	33,895	0	19,160	19,160
99	997033	BPA Residential Exchange	303,790	0	303,790	199,949	0	199,949	103,841	0	103,841
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	-124,128	0	-124,128	-74,530	0	-74,530	-49,598	0	-49,598
1	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
1	997081	Deferred Compensation	0	307,148	307,148	0	203,916	203,916	0	103,232	103,232
1	997082	Meal Disallowances	0	24,932	24,932	0	16,552	16,552	0	8,380	8,380
1	997083	Paid Time Off	0	137,081	137,081	0	91,008	91,008	0	46,073	46,073
1	997084	Customer Uncollectibles	0	-42,480	-42,480	0	-27,883	-27,883	0	-14,597	-14,597
		TOTAL SCHEDULE M ADDITIONS	5,324,650	5,970,165	11,294,815	3,164,367	3,909,501	7,073,868	2,160,283	2,060,664	4,220,947

ELECTRIC SCHEDULE M ITEMS For Month Ended May 31, 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	1,078,259	0	1,078,259	1,078,259	0	1,078,259	0	0	0
1	997044	Non-Monetary Power Costs	0	-38,279	-38,279	0	-24,943	-24,943	0	-13,336	-13,336
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)	-21,910	0	-21,910	0	0	0	-21,910	0	-21,910
11	997049	Tax Depreciation	0	12,493,160	12,493,160	0	8,078,702	8,078,702	0	4,414,458	4,414,458
99	997050	CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051	Wind Generation AFUDC - ID	10,717	0	10,717	0	0	0	10,717	0	10,717
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	982,342	0	982,342	0	0	0	982,342	0	982,342
TOTAL SCHEDULE M DEDUCTIONS		1,836,713	12,513,233	14,349,946	943,223	8,091,982	9,035,205	893,490	4,421,251	5,314,741	

ALLOCATION RATIOS:

Code	Ratio	System	Washington	Idaho
E-ALL 1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL 2	Number of Customers	100.000%	65.637%	34.363%
E-ALL 3	Direct Distribution Operating Expense	100.000%	69.406%	30.594%
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL 10	Net Electric Distribution Plant	100.000%	61.751%	38.249%
E-ALL 11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.665%	35.335%
E-ALL 12	Net Electric Plant	100.000%	63.886%	36.114%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

PRINT TIME: 3:22 PM

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended May 31, 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	1,403,957	1,403,957	0	897,437	897,437	0	506,520	506,520
99	410100	Deferred Federal Income Tax Expense - Washington	73,754	0	73,754	73,754	0	73,754	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-3,126	0	-3,126	0	0	0	-3,126	0	-3,126
	410100	Total	70,628	1,403,957	1,474,585	73,754	897,437	971,191	-3,126	506,520	503,394
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-53,371	-53,371	0	-34,116	-34,116	0	-19,255	-19,255
99	411100	Deferred Federal Income Tax Expense - Washington	-189,701	0	-189,701	-189,701	0	-189,701	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-72,119	0	-72,119	0	0	0	-72,119	0	-72,119
	411100	Total	-261,820	-53,371	-315,191	-189,701	-34,116	-223,817	-72,119	-19,255	-91,374
Total Deferred Federal Income Tax Expense			-191,192	1,350,586	1,159,394	-115,947	863,321	747,374	-75,245	487,265	412,020

E-ALL	14	Net Allocated Schedule M's	100.000%	63.922%	36.078%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended May 31, 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	171,726	171,726	0	111,897	111,897	0	59,829	59,829
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	49,871	49,871	0	32,496	32,496	0	17,375	17,375
TOTAL PRODUCTION & TRANSMISSION			0	1,413,801	1,413,801	0	921,233	921,233	0	492,568	492,568
DISTRIBUTION											
99	408110	State Excise Tax	1,450,363	0	1,450,363	1,450,363	0	1,450,363	0	0	0
99	408120	Municipal Occupation & License Tax	1,578,097	0	1,578,097	1,322,069	0	1,322,069	256,028	0	256,028
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	72,689	0	72,689	0	0	0	72,689	0	72,689
TOTAL DISTRIBUTION			3,555,432	0	3,555,432	3,063,515	0	3,063,515	491,917	0	491,917
TOTAL TAXES OTHER THAN FIT			3,555,432	1,413,801	4,969,233	3,063,515	921,233	3,984,748	491,917	492,568	984,485

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 May 31, 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/PA Fund	0	11,675,000	11,675,000	0	7,607,430	7,607,430	0	4,067,570	4,067,570
99	182381	CDA Settlement	0	39,769,239	39,769,239	0	25,913,636	25,913,636	0	13,855,603	13,855,603
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	2,193,973	2,193,973	0	1,429,593	1,429,593	0	764,380	764,380
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	575,622	26,115,453	26,691,075	575,622	17,338,049	17,913,671	0	8,777,404	8,777,404
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,068,488	2,068,488	0	1,373,269	1,373,269	0	695,219	695,219
TOTAL INTANGIBLE PLANT			1,309,966	125,871,371	127,181,337	1,309,966	82,364,447	83,674,413	0	43,506,924	43,506,924
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	125,162,212	125,162,212	0	81,555,697	81,555,697	0	43,606,515	43,606,515
1	312000	Boiler Plant	0	168,532,621	168,532,621	0	109,815,856	109,815,856	0	58,716,765	58,716,765
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	47,800,654	47,800,654	0	31,146,906	31,146,906	0	16,653,748	16,653,748
1	315000	Accessory Electric Equipment	0	26,934,581	26,934,581	0	17,550,573	17,550,573	0	9,384,008	9,384,008
1	316000	Miscellaneous Power Plant Equipment	0	15,668,001	15,668,001	0	10,209,269	10,209,269	0	5,458,732	5,458,732
TOTAL STEAM PRODUCTION PLANT			0	386,335,234	386,335,234	0	251,736,037	251,736,037	0	134,599,197	134,599,197
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	42,554,748	42,554,748	0	27,728,674	27,728,674	0	14,826,074	14,826,074
1	332XXX	Reservoirs, Dams, & Waterways	0	120,190,999	120,190,999	0	78,316,455	78,316,455	0	41,874,544	41,874,544
1	333000	Waterwheels, Turbines, & Generators	0	154,269,707	154,269,707	0	100,522,141	100,522,141	0	53,747,566	53,747,566
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	7,339,916	7,339,916	0	4,782,689	4,782,689	0	2,557,227	2,557,227
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	416,683,590	416,683,590	0	271,511,027	271,511,027	0	145,172,563	145,172,563
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	16,159,339	16,159,339	0	10,529,425	10,529,425	0	5,629,914	5,629,914
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	17,024,824	17,024,824	0	11,093,375	11,093,375	0	5,931,449	5,931,449
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	278,013,080	278,013,080	0	181,153,323	181,153,323	0	96,859,757	96,859,757
TOTAL PRODUCTION PLANT			0	1,081,031,904	1,081,031,904	0	704,400,387	704,400,387	0	376,631,517	376,631,517

ELECTRIC UTILITY PLANT For Month Ended May 31, 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,149,716	19,149,716	0	12,477,955	12,477,955	0	6,671,761	6,671,761
1	352XXX	Structures & Improvements	0	16,598,432	16,598,432	0	10,815,538	10,815,538	0	5,782,894	5,782,894
1	353000	Station Equipment	0	194,278,962	194,278,962	0	126,592,172	126,592,172	0	67,686,790	67,686,790
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	136,410,984	136,410,984	0	88,885,397	88,885,397	0	47,525,587	47,525,587
1	356000	Overhead Conductors & Devices	0	108,802,598	108,802,598	0	70,895,773	70,895,773	0	37,906,825	37,906,825
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
TOTAL TRANSMISSION PLANT			0	499,169,318	499,169,318	0	325,258,727	325,258,727	0	173,910,591	173,910,591
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
99	360400	Land Easements	1,770,776	0	1,770,776	98,724	0	98,724	1,672,052	0	1,672,052
99	361000	Structures & Improvements	14,699,567	0	14,699,567	10,174,546	0	10,174,546	4,525,021	0	4,525,021
99	362000	Station Equipment	99,071,373	0	99,071,373	64,525,664	0	64,525,664	34,545,709	0	34,545,709
99	364000	Poles, Towers, & Fixtures	233,884,821	0	233,884,821	142,114,944	0	142,114,944	91,769,877	0	91,769,877
99	365000	Overhead Conductors & Devices	152,755,879	0	152,755,879	91,980,181	0	91,980,181	60,775,698	0	60,775,698
99	366000	Underground Conduit	78,490,460	0	78,490,460	48,683,242	0	48,683,242	29,807,218	0	29,807,218
99	367000	Underground Conductors & Devices	130,732,703	0	130,732,703	84,153,652	0	84,153,652	46,579,051	0	46,579,051
99	368000	Line Transformers	181,856,790	0	181,856,790	119,529,194	0	119,529,194	62,327,596	0	62,327,596
99	369XXX	Services	121,298,965	0	121,298,965	75,873,079	0	75,873,079	45,425,886	0	45,425,886
99	370000	Meters	47,241,366	0	47,241,366	18,225,271	0	18,225,271	29,016,095	0	29,016,095
99	373XXX	Street Light & Signal Systems	33,785,611	0	33,785,611	20,279,173	0	20,279,173	13,506,438	0	13,506,438
TOTAL DISTRIBUTION PLANT			1,099,985,296	0	1,099,985,296	678,978,608	0	678,978,608	421,006,688	0	421,006,688
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,856	3,109,675	3,929,531	372,214	2,064,513	2,436,727	447,642	1,045,162	1,492,804
4	390XXX	Structures & Improvements	11,315,940	40,837,247	52,153,187	6,086,622	27,111,848	33,198,470	5,229,318	13,725,399	18,954,717
4	391XXX	Office Furniture & Equipment	1,067,861	30,468,024	31,535,885	1,067,861	20,227,721	21,295,582	0	10,240,303	10,240,303
4	392XXX	Transportation Equipment	11,729,793	7,457,734	19,187,527	8,437,230	4,951,190	13,388,420	3,292,563	2,506,544	5,799,107
4	393000	Stores Equipment	293,702	1,358,159	1,651,861	125,572	901,682	1,027,254	168,130	456,477	624,607
4	394000	Tools, Shop & Garage Equipment	1,652,766	5,670,467	7,323,233	1,247,687	3,764,623	5,012,310	405,079	1,905,844	2,310,923
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	26,055,625	11,016,320	37,071,945	17,102,063	7,313,735	24,415,798	8,953,562	3,702,585	12,656,147
4	397XXX	Communications Equipment	11,548,868	46,937,447	58,486,315	6,058,306	31,161,771	37,220,077	5,490,562	15,775,676	21,266,238
4	398000	Miscellaneous Equipment	3,192	308,932	312,124	383	205,100	205,483	2,809	103,832	106,641
TOTAL GENERAL PLANT			64,788,604	148,420,583	213,209,187	40,691,413	98,536,425	139,227,838	24,097,191	49,884,158	73,981,349
TOTAL PLANT IN SERVICE			1,166,083,866	1,854,493,176	3,020,577,042	720,979,987	1,210,559,986	1,931,539,973	445,103,879	643,933,190	1,089,037,069
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,166,083,866	1,854,493,176	3,020,577,042	720,979,987	1,210,559,986	1,931,539,973	445,103,879	643,933,190	1,089,037,069

ELECTRIC UTILITY PLANT For Month Ended May 31, 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	264,935,368	264,935,368	0	172,631,886	172,631,886	0	92,303,482	92,303,482
1	108X02	Hydro Production Plant	0	105,727,479	105,727,479	0	68,892,025	68,892,025	0	36,835,454	36,835,454
1	108X03	Other Production Plant	0	66,739,326	66,739,326	0	43,487,345	43,487,345	0	23,251,981	23,251,981
1	108X04	Transmission Plant	0	169,613,432	169,613,432	0	110,520,112	110,520,112	0	59,093,320	59,093,320
E-ADP	108X05	Distribution Plant	336,613,832	0	336,613,832	207,586,384	0	207,586,384	129,027,448	0	129,027,448
E-ADP	108X06	General Plant - Non-Transportation	18,329,467	48,369,224	66,698,691	11,186,704	32,112,328	43,299,032	7,142,763	16,256,896	23,399,659
E-ADP	108X07	General Plant - Transportation	3,926,674	2,496,598	6,423,272	2,824,441	1,657,491	4,481,932	1,102,233	839,107	1,941,340
TOTAL ACCUMULATED DEPRECIATION			358,869,973	657,881,427	1,016,751,400	221,597,529	429,301,187	650,898,716	137,272,444	228,580,240	365,852,684
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	34,081	4,978,616	5,012,697	34,081	3,244,066	3,278,147	0	1,734,550	1,734,550
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	17,755	607,606	625,361	17,755	395,916	413,671	0	211,690	211,690
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	30,446	12,181,810	12,212,256	30,446	8,087,504	8,117,950	0	4,094,306	4,094,306
4	111X32	Intangible Plant--PC Software (C-AAM)	0	1,111,609	1,111,609	0	737,997	737,997	0	373,612	373,612
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	94,443	94,443	0	62,701	62,701	0	31,742	31,742
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			192,960	18,974,516	19,167,476	192,960	12,528,471	12,721,431	0	6,446,045	6,446,045
NET ELECTRIC UTILITY PLANT			807,020,933	1,177,637,233	1,984,658,166	499,189,498	768,730,328	1,267,919,826	307,831,435	408,906,905	716,738,340

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 May 31, 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	807,020,933	1,177,637,233	1,984,658,166	499,189,498	768,730,328	1,267,919,826	307,831,435	408,906,905	716,738,340
	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)	578,380	0	578,380	0	0	0	578,380	0	578,380
99	ADFIT - KF Reserve (190420)	422,572	0	422,572	422,572	0	422,572	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	42,912	42,912	0	25,489	28,489	0	14,423	14,423
12	Deferred FIT - Electric Plant In Service (282900)	0	-266,256,644	-266,256,644	0	-170,100,720	-170,100,720	0	-96,155,924	-96,155,924
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-19,911,548	-19,911,548	0	-13,219,277	-13,219,277	0	-6,692,271	-6,692,271
99	ADFIT - WNP3 (283120)	-3,650,841	0	-3,650,841	-3,650,841	0	-3,650,841	0	0	0
1	Colstrip PCB (283200)	0	-476,526	-476,526	0	-310,504	-310,504	0	-166,022	-166,022
99	ADFIT - Lancaster (283312)	-2,161,833	0	-2,161,833	-2,161,833	0	-2,161,833	0	0	0
99	Spokane River Relicensing (283322)	-262,608	0	-262,608	-243,588	0	-243,588	-19,020	0	-19,020
99	Spokane River PM&Es (283323)	243,256	0	243,256	154,676	0	154,676	-88,580	0	-88,580
1	ADFIT - Lake CDA CDR Fund (283324)	-36,953	-3,386,251	-3,423,204	36,953	-2,206,481	-2,243,434	0	-1,179,770	-1,179,770
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)	-2,010,639	0	-2,010,639	-1,332,103	0	-1,332,103	-678,536	0	-678,536
1	CDA Lake Settlement (283382)	-609,648	-13,919,234	-14,528,882	-508,012	-9,069,773	-9,577,785	-101,656	-4,849,461	-4,951,097
12	Electric portion of Bond Redemptions (283850)	0	-5,203,301	-5,203,301	0	-3,324,181	-3,324,181	0	-1,879,120	-1,879,120
	TOTAL ACCUM DEFERRED INCOME TAX	-7,974,826	-309,810,592	-317,785,418	-7,665,434	-198,658,567	-206,324,001	-309,392	-111,152,025	-111,461,417
	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)	5,873,611	0	5,873,611	4,215,854	0	4,215,854	1,657,757	0	1,657,757
99	Boulder Park Disallowed Accumulated Depr (108050)	947,485	0	947,485	0	0	0	947,485	0	947,485
99	Colstrip Disallowed AFUDC (111100)	-2,414,268	0	-2,414,268	-773,731	0	-773,731	-1,640,537	0	-1,640,537
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)	20,314,446	0	20,314,446	20,314,446	0	20,314,446	0	0	0
99	Lancaster Generation (182312)	6,176,667	0	6,176,667	6,176,667	0	6,176,667	0	0	0
99	Spokane River Relicensing (182322)	750,307	0	750,307	695,964	0	695,964	54,343	0	54,343
99	Spokane River PM&Es (182323)	695,018	0	695,018	441,932	0	441,932	253,086	0	253,086
99	CDA CDR Fund (182324)	105,579	0	105,579	105,579	0	105,579	0	0	0
99	CDA Lake Settlement (182382)	1,451,461	0	1,451,461	1,451,461	0	1,451,461	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)	5,744,684	0	5,744,684	3,806,007	0	3,806,007	1,938,677	0	1,938,677
99	CDA Lake Settlement (186382)	290,390	0	290,390	0	0	0	290,390	0	290,390
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Nez Perce Settlement - Idaho (186800)	366,714	0	366,714	0	0	0	366,714	0	366,714
4	Gain on Sale of General Office Bldg (253850)	0	-122,558	-122,558	0	-81,366	-81,366	0	-41,192	-41,192
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,326,266	0	-1,326,266	1,326,266	0	1,326,266
	TOTAL OTHER ADJUSTMENTS	33,922,678	-122,558	33,800,120	30,971,187	-81,366	30,889,821	2,951,491	-41,192	2,910,299
	NET RATE BASE	832,968,785	867,704,083	1,700,672,868	522,495,251	569,990,395	1,092,485,646	310,473,534	297,713,688	608,187,222

ALLOCATION RATIOS:

Ref	Description	Ratio	System	Washington	Idaho
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%	63.886%	36.114%	
E-ALL	13 Net Electric General Plant	100.000%	65.279%	34.721%	
E-ALL	99 Not Allocated	0.000%	0.000%	0.000%	

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Month Ended May 31, 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	7,566	7,566	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	808	639	169	0
		TOTAL		8,374	8,205	169	0
99	404X31	Mainframe Software	Utility 0	13,071	13,071	0	0
99			Utility 1	0	0	0	0
7			Utility 7	574,882	416,117	111,970	46,795
8			Utility 8	21,032	0	14,843	6,189
9			Utility 9	0	0	0	0
		TOTAL		608,985	429,188	126,813	52,984
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	41,074	29,731	8,000	3,343
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		TOTAL		45,663	33,998	8,322	3,343
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		663,880	472,012	135,471	56,397

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 May 31, 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	743,467	538,144	144,805	60,518
8	Utility 8	12,421	0	8,766	3,655
9	Utility 9	21,253	16,806	4,447	0
9	Utility 9 - Washington	14,163	11,199	2,964	0
9	Utility 9 - Idaho	34,485	27,269	7,216	0
	Total	825,789	593,418	168,198	64,173
7	403X70 Utility 7	856	619	167	70
9	Utility 9	1,196	946	250	0
	Total	2,052	1,565	417	70

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 May 31, 2011
 Average of Monthly Averages Basis

Report ID:
 C-ADP-1A Electric Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	41,202,806	41,202,806		
99	108X06	Utility 1 - Allocated	619,469		619,469	
99	108X06	Utility 1 - Washington	2,269,830		2,269,830	
99	108X06	Utility 1 - Idaho	783,534		783,534	
99	108X06	Utility 2 - Oregon	2,241,367			2,241,367
7	108X06	Utility 7	17,701,283	12,812,720	3,447,679	1,440,884
8	108X06	Utility 8	1,055,088	0	744,628	310,460
9	108X06	Utility 9	16,039,412	12,683,165	3,356,247	0
Total			81,912,789	66,698,691	11,221,387	3,992,711

Accumulated Depreciation - General Plant, Transportation

99	108X07	Utility 0	5,787,881	5,787,881	0	0
99	108X07	Utility 1 - Allocated	241,080	0	241,080	0
99	108X07	Utility 1 - Washington	528,962	0	528,962	0
99	108X07	Utility 1 - Idaho	216,759	0	216,759	0
99	108X07	Utility 2 - Oregon	1,076,148	0	0	1,076,148
7	108X07	Utility 7	12,876	9,320	2,508	1,048
9	108X07	Utility 9	791,743	626,071	165,672	0
Total			8,655,449	6,423,272	1,154,981	1,077,196

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 May 31, 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	3,939,110	0	0	2,851,246	2,851,246	0	0	767,220	767,220	0	320,644	320,644
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
		TOTAL ACCOUNT	6,218,979	372,214	447,642	3,109,675	3,929,531	575,660	91,489	829,580	1,496,729	472,075	320,644	792,719
	390XXX	Structures & Improvements												
99		Utility 0	4,090,549	508,665	1,570,524	2,011,360	4,090,549	0	0	0	0	0	0	0
99		Utility 1	1,850,671	0	0	0	0	1,850,671	0	0	1,850,671	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	47,912,821	0	0	34,680,737	34,680,737	0	0	9,331,980	9,331,980	0	3,900,104	3,900,104
9		Utility 9 - Wa	7,054,009	5,577,958	0	0	5,577,958	1,476,051	0	0	1,476,051	0	0	0
9		Utility 9 - Idaho	4,626,992	0	3,658,794	0	3,658,794	0	968,198	0	968,198	0	0	0
9		Utility 9 - Allocated	5,242,048	0	0	4,145,149	4,145,149	0	0	1,096,899	1,096,899	0	0	0
		TOTAL ACCOUNT	74,062,626	6,086,623	5,229,318	40,837,246	52,153,187	3,326,722	968,198	10,428,879	14,723,799	3,285,536	3,900,104	7,185,640
	391XXX	Office Furniture & Equipment												
99		Utility 0	3,242,500	1,067,861	0	2,174,639	3,242,500	0	0	0	0	0	0	0
7		Utility 7	39,088,439	0	0	28,293,385	28,293,385	0	0	7,613,255	7,613,255	0	3,181,799	3,181,799
8		Utility 8	403,567	0	0	0	0	0	0	284,817	284,817	0	118,750	118,750
		TOTAL ACCOUNT	42,734,506	1,067,861	0	30,468,024	31,535,885	0	0	7,898,072	7,898,072	0	3,300,549	3,300,549
	392XXX	Transportation Equipment												
99		Utility 0	16,210,997	7,382,872	2,701,115	6,127,010	16,210,997	0	0	0	0	0	0	0
99		Utility 1	6,595,810	0	0	0	0	4,107,493	1,373,494	1,114,823	6,595,810	0	0	0
99		Utility 2	2,393,806	0	0	0	0	0	0	0	0	2,393,806	0	2,393,806
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	1,228,742	0	0	971,628	971,628	0	0	257,114	257,114	0	0	0
		TOTAL ACCOUNT	29,006,783	8,437,229	3,292,563	7,457,735	19,187,527	4,386,499	1,530,004	1,468,564	7,385,067	2,393,806	40,383	2,434,189

COMMON GENERAL PLANT For Month Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A Electric Copy
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	390,377	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	1,256,106	0	0	993,266	993,266	0	0	262,840	262,840	0	0	0
		TOTAL ACCOUNT	2,127,176	125,572	168,131	1,358,159	1,651,862	114,658	40,589	262,840	418,087	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,291,623	1,216,530	397,722	1,677,371	3,291,623	0	0	0	0	0	0	0
99		Utility 1	1,879,650	0	0	0	0	1,015,355	445,475	418,820	1,879,650	0	0	0
99		Utility 2	905,916	0	0	0	0	0	0	0	0	905,916	0	905,916
7		Utility 7	5,210,324	0	0	3,771,389	3,771,389	0	0	1,014,815	1,014,815	0	424,120	424,120
8		Utility 8	1,105,621	0	0	0	0	0	0	780,292	780,292	0	325,329	325,329
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
		TOTAL ACCOUNT	12,722,216	1,247,686	405,080	5,670,467	7,323,233	1,023,600	447,422	2,272,596	3,743,618	905,916	749,449	1,655,365
	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
		TOTAL ACCOUNT	2,250,002	193,475	107,525	1,256,577	1,557,577	79,769	25,996	303,852	409,617	229,575	53,233	282,808

COMMON GENERAL PLANT For Month Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A Electric Copy
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		Utility 0	35,251,366	16,579,487	8,543,800	10,128,079	35,251,366	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	318,194	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
		TOTAL ACCOUNT	41,985,341	17,102,063	8,953,562	11,016,320	37,071,945	3,100,390	947,944	776,129	4,824,463	43,834	45,099	88,933
	397XXX	Communication Equipment												
99		Utility 0	41,804,859	5,691,195	2,299,414	33,814,250	41,804,859	0	0	0	0	0	0	0
99		Utility 1	807,763	0	0	0	0	466,016	341,747	0	807,763	0	0	0
99		Utility 2	986,446	0	0	0	0	0	0	0	0	986,446	0	986,446
7		Utility 7	10,246,197	0	0	7,416,505	7,416,505	0	0	1,995,652	1,995,652	0	834,040	834,040
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
		TOTAL ACCOUNT	66,488,009	6,058,307	5,490,562	46,937,447	58,486,316	563,162	1,186,196	4,159,350	5,908,708	986,446	1,106,539	2,092,985
	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
		TOTAL ACCOUNT	427,904	383	2,809	308,932	312,124	101	135	80,161	80,397	2,367	33,016	35,383
		TOTAL GENERAL PLANT	278,023,542	40,691,413	24,097,192	148,420,582	213,209,187	13,170,561	5,237,973	28,480,023	46,888,557	8,376,782	9,549,016	17,925,798

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 May 31, 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
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,099,985,296	0	1,099,985,296	678,978,608	0	678,978,608	421,006,688	0	421,006,688
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	1,095,588,311	0	1,095,588,311	675,637,670	0	675,637,670	419,950,641	0	419,950,641
		Percentage		0.000%	100.000%	61.669%			38.331%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	336,613,831	207,586,384		207,586,384	129,027,448		129,027,448
99	108X05	Accumulated Depreciation	336,613,832	0	336,613,832	207,586,384	0	207,586,384	129,027,448	0	129,027,448
JURISDICTIONAL ALLOCATION:											
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	64,788,604	148,420,583	213,209,187	40,691,413	98,536,425	139,227,838	24,097,191	49,884,158	73,981,349
E-PLT	389XXX	Less: General Land and Land Rights	819,856	3,109,675	3,929,531	372,214	2,064,513	2,436,727	447,642	1,045,162	1,492,804
E-PLT	392XXX	Less: General Transportation Plant	11,729,793	7,457,734	19,187,527	8,437,230	4,951,190	13,388,420	3,292,563	2,506,544	5,799,107
		Depreciable Non Transport General Plant	52,238,955	137,853,174	190,092,129	31,881,969	91,520,722	123,402,691	20,356,986	46,332,452	66,689,438
		Percentage		72.519%	100.000%	16.772%			10.709%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		48,369,224	66,698,691	11,186,704			7,142,763		
C-DEP	403X60	Common Depreciation Expense		402,444	554,950	93,076			59,430		
C-DEP	403X60	Washington Depreciation Expense			11,199	11,199			0		
C-DEP	403X60	Idaho Depreciation Expense			27,269	0			27,269		
	403X60	Depreciation Expense		202,629	275,345	55,276			17,440		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Elec Gen Plant (C-ADP)	18,329,467	48,369,224	66,698,691	11,186,704	32,112,328	43,299,032	7,142,763	16,256,896	23,399,659
4	403X60	Depreciation Expense (C-DEP)	152,506	402,444	554,950	93,076	267,183	360,259	59,430	135,261	194,691
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	38,468	0	38,468	11,199	0	11,199	27,269	0	27,269
4	403X60	Depreciation Expense	72,716	202,629	275,345	55,276	134,525	189,801	17,440	68,104	85,544
		Total Depreciation Expense	263,690	605,073	868,763	159,551	401,708	561,259	104,139	203,365	307,504

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended May 31, 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
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	11,729,793	7,457,734	19,187,527	8,437,230	4,951,190	13,388,420	3,292,563	2,506,544	5,799,107
		Percentage		38.868%	100.000%	43.972%			17.160%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,496,598	6,423,272	2,824,441			1,102,233		
C-DEP	403X70	Depreciation Expense		608	1,565	688			269		
	403X70	Depreciation Expense		4,718	10,487	3,495			2,274		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,926,674	2,496,598	6,423,272	2,824,441	1,657,491	4,481,932	1,102,233	839,107	1,941,340
4	403X70	Depreciation Expense (C-DEP)	957	608	1,565	688	404	1,092	269	204	473
4	403X70	Depreciation Expense	5,769	4,718	10,487	3,495	3,132	6,627	2,274	1,586	3,860
	403X70	Total Depreciation Expense	6,726	5,326	12,052	4,183	3,536	7,719	2,543	1,790	4,333

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-1A Electric Copy
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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	2,040,522	0	0	2,040,522	2,040,522	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
		TOTAL ACCOUNT	3,368,011	0	0	2,193,973	2,193,973	964,981	168,450	40,607	1,174,038	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,391,223	575,622	0	815,601	1,391,223	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	46,440	0	0	46,440
7		Utility 7	34,952,754	0	0	25,299,852	25,299,852	0	0	6,807,748	6,807,748	0	2,845,154	2,845,154
8		Utility 8	1,261,917	0	0	0	0	0	0	890,598	890,598	0	371,319	371,319
		TOTAL ACCOUNT	37,652,334	575,622	0	26,115,453	26,691,075	0	0	7,698,346	7,698,346	46,440	3,216,473	3,262,913
	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	1,231	0	0	1,231
7		Utility 7	2,502,854	0	0	1,811,641	1,811,641	0	0	487,481	487,481	0	203,732	203,732
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,869,896	0	0	2,068,487	2,068,487	0	0	570,073	570,073	1,231	230,105	231,336
		TOTAL	43,890,241	575,622	0	30,377,913	30,953,535	964,981	168,450	8,309,026	9,442,457	47,671	3,446,578	3,494,249

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A Electric Copy
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	4,978,616	4,978,616	0	0
		Total	4,978,616	4,978,616	0	0
		Accum Amort 111X30				
99		Utility 0	582,031	582,031	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	36,060	0	0	36,060
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	32,343	25,575	6,768	0
		Total	650,434	607,606	6,768	36,060
		Accum Amort 111X31				
99		Utility 0	444,583	444,583	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	36,378	0	0	36,378
7		Utility 7	16,215,447	11,737,227	3,158,283	1,319,937
8		Utility 8	241,052	0	170,122	70,930
9		Utility 9	0	0	0	0
		Total	16,937,460	12,181,810	3,328,405	1,427,245
		Accum Amort 111X32				
99		Utility 0	175,954	175,954	0	0
99		Utility 1	11,209	0	11,209	0
99		Utility 2 - Oregon	331	0	0	331
7		Utility 7	1,292,644	935,655	251,768	105,221
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	1,569,766	1,111,609	326,232	131,925
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	41,833	0	0	41,833
7		Utility 7	116,418	84,267	22,675	9,476

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A	Electric Copy
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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	171,121	94,444	25,368	51,309
99		Accum Amort 111X70 Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,307,829	18,974,517	3,686,773	1,646,539

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-1A	Electric Copy
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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	-25,554,288	-18,496,960	-4,977,209	-2,080,119
9	282900	Utility 9	-1,788,919	-1,414,588	-374,331	0
		Total	-27,343,207	-19,911,548	-5,351,540	-2,080,119

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%