

ELECTRIC RATE OF RETURN For Month Ended June 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	11,245,837	6,849,090	4,396,747
E-ALL	Colstrip 3 AFUDC Reallocation	0	-15,920	15,920
	Adjusted Net Operating Income	11,245,837	6,833,170	4,412,667
E-APL	Electric Net Rate Base	1,704,930,062	1,095,532,837	609,397,225
	RATE OF RETURN	0.660%	0.624%	0.724%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended June 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	06-30-2011	356,600	234,067	122,533	
		Percent		100.000%	65.639%	34.361%	
3	E-OPS	Direct Distribution Operating Expense		3,035,744	2,491,356	544,388	
		Percent		100.000%	82.067%	17.933%	
	Input	Jurisdictional 4-Factor Ratio	12/31/2010				
		Direct O & M Accts 500 - 598		20,560,338	13,027,648	7,532,690	
		Direct O & M Accts 901 - 935		30,886,625	22,072,859	8,813,766	
		Total		51,446,963	35,100,507	16,346,456	
		Percentage		100.000%	68.227%	31.773%	
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951	
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679	
		Total		15,028,056	10,766,426	4,261,630	
		Percentage		100.000%	71.642%	28.358%	
		Number of Customers		358,982	235,820	123,162	
		Percentage		100.000%	65.691%	34.309%	
		Net Direct Plant		780,574,225	468,345,444	312,228,781	
		Percentage		100.000%	60.000%	40.000%	
4		Total Percentages		400.000%	265.560%	134.440%	
		Percent		100.000%	66.390%	33.610%	
	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 June 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%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended June 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		Gas North/Oregon 4-Factor	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
		<b>Total</b>	<b>25,479,048</b>	<b>0</b>	<b>19,416,441 6,062,607</b>
		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
		<b>Total</b>	<b>13,643,715</b>	<b>0</b>	<b>9,385,883 4,257,832</b>
		Percentage	100.000%	0.000%	68.793% 31.207%
		Number of Customers at	12/31/2010		
		Percentage	319,141	0	223,040 96,101
			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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>282.299% 117.701%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.575% 29.425%</b>

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended June 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	766,481,372	473,805,536	292,675,836
		Percent	100.000%	61.816%	38.184%
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,621,021	4,282,610	2,338,411
		Percent	100.000%	64.682%	35.318%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended June 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	1,991,020,869 100.000%	1,272,465,687 63.910%	718,555,182 36.090%
13	E-PLT	Net Electric General Plant Percent	140,110,086 100.000%	91,408,956 65.241%	48,701,130 34.759%
14		Net Allocated Schedule M's Percent	-6,332,178 100.000%	-4,044,044 63.865%	-2,288,134 36.135%
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

<b>ELECTRIC OPERATING STATEMENT</b>	Report ID:
For Month Ended June 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	21,707,739	0	21,707,739	14,731,425	0	14,731,425	6,976,314	0	6,976,314
99	442200	Commercial - Firm & Int.	22,390,787	0	22,390,787	15,800,639	0	15,800,639	6,590,148	0	6,590,148
1	442300	Industrial	10,398,525	0	10,398,525	4,795,889	0	4,795,889	5,602,636	0	5,602,636
99	444000	Public Street & Highway Lighting	574,431	0	574,431	378,917	0	378,917	195,514	0	195,514
99	499XXX	Unbilled Revenue	-1,680,100	0	-1,680,100	-794,226	0	-794,226	-885,874	0	-885,874
99	448000	Interdepartmental Revenue	80,666	0	80,666	66,571	0	66,571	14,095	0	14,095
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>53,472,048</b>	<b>0</b>	<b>53,472,048</b>	<b>34,979,215</b>	<b>0</b>	<b>34,979,215</b>	<b>18,492,833</b>	<b>0</b>	<b>18,492,833</b>
1	447XXX	Sales for Resale	0	4,879,493	4,879,493	0	3,179,478	3,179,478	0	1,700,015	1,700,015
<b>TOTAL SALES OF ELECTRICITY</b>			<b>53,472,048</b>	<b>4,879,493</b>	<b>58,351,541</b>	<b>34,979,215</b>	<b>3,179,478</b>	<b>38,158,693</b>	<b>18,492,833</b>	<b>1,700,015</b>	<b>20,192,848</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	50,282	0	50,282	30,371	0	30,371	19,911	0	19,911
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	224,303	1,248	225,551	152,654	813	153,467	71,649	435	72,084
1	456XXX	Other Electric Revenues	-14,331	12,984,900	12,999,231	10,108	8,460,961	8,471,069	4,223	4,523,939	4,528,162
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>288,916</b>	<b>13,008,314</b>	<b>13,297,230</b>	<b>193,133</b>	<b>8,476,217</b>	<b>8,669,350</b>	<b>95,783</b>	<b>4,532,097</b>	<b>4,627,880</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>53,760,964</b>	<b>17,887,807</b>	<b>71,648,771</b>	<b>35,172,348</b>	<b>11,655,695</b>	<b>46,828,043</b>	<b>18,588,616</b>	<b>6,232,112</b>	<b>24,820,728</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	49,160	49,160	0	32,033	32,033	0	17,127	17,127
1	501000	Fuel	0	2,698,658	2,698,658	0	1,758,446	1,758,446	0	940,212	940,212
1	502000	Steam Expense	0	341,891	341,891	0	222,776	222,776	0	119,115	119,115
1	505000	Electric Expense	0	91,300	91,300	0	59,491	59,491	0	31,809	31,809
1	506000	Miscellaneous Steam Power Generation Expense	0	138,391	138,391	0	90,176	90,176	0	48,215	48,215
1	507000	Rent	0	1,196	1,196	0	779	779	0	417	417
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	18,974	18,974	0	12,363	12,363	0	6,611	6,611
1	511000	Structures	0	38,538	38,538	0	25,111	25,111	0	13,427	13,427
1	512000	Boiler Plant	0	854,032	854,032	0	556,487	556,487	0	297,545	297,545
1	513000	Electric Plant	0	189,258	189,258	0	123,321	123,321	0	65,937	65,937
1	514000	Miscellaneous Steam Plant	0	94,706	94,706	0	61,710	61,710	0	32,996	32,996
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>4,516,104</b>	<b>4,516,104</b>	<b>0</b>	<b>2,942,693</b>	<b>2,942,693</b>	<b>0</b>	<b>1,573,411</b>	<b>1,573,411</b>

ELECTRIC OPERATING STATEMENT For Month Ended June 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>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	229,467	229,467	0	149,521	149,521	0	79,946	79,946
1	536000	Water for Power	0	90,337	90,337	0	58,864	58,864	0	31,473	31,473
1	537000	Hydraulic Expense	412,582	241,673	654,255	254,099	157,474	411,573	158,483	84,199	242,682
1	538000	Electric Expense	0	492,923	492,923	0	321,189	321,189	0	171,734	171,734
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	49,127	49,127	0	32,011	32,011	0	17,116	17,116
1	540000	Rent	0	162,476	162,476	0	105,869	105,869	0	56,607	56,607
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	39,823	39,823	0	25,949	25,949	0	13,874	13,874
1	542000	Structures	0	74,304	74,304	0	48,416	48,416	0	25,888	25,888
1	543000	Reservoirs, Dams, & Waterways	0	73,332	73,332	0	47,783	47,783	0	25,549	25,549
1	544000	Electric Plant	0	128,066	128,066	0	83,448	83,448	0	44,618	44,618
1	545000	Miscellaneous Hydraulic Plant	0	89,908	89,908	0	58,584	58,584	0	31,324	31,324
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>858,525</b>	<b>1,671,436</b>	<b>2,529,961</b>	<b>543,693</b>	<b>1,089,108</b>	<b>1,632,801</b>	<b>314,832</b>	<b>582,328</b>	<b>897,160</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	197,716	197,716	0	128,832	128,832	0	68,884	68,884
1	547000	Fuel	0	1,274,850	1,274,850	0	830,692	830,692	0	444,158	444,158
1	548000	Generation Expense	0	58,829	58,829	0	38,333	38,333	0	20,496	20,496
1	549000	Miscellaneous Other Power Generation Expense	0	44,240	44,240	0	28,827	28,827	0	15,413	15,413
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	42,890	42,890	0	27,947	27,947	0	14,943	14,943
1	552000	Structures	0	2,045	2,045	0	1,333	1,333	0	712	712
1	553000	Generating & Electric Equipment	0	177,120	177,120	0	115,411	115,411	0	61,709	61,709
1	554000	Miscellaneous Other Power Generation Plant	0	30,105	30,105	0	19,616	19,616	0	10,489	10,489
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>1,824,976</b>	<b>1,824,976</b>	<b>0</b>	<b>1,189,154</b>	<b>1,189,154</b>	<b>0</b>	<b>635,822</b>	<b>635,822</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,557,266	8,296,133	9,853,399	0	5,405,759	5,405,759	1,557,266	2,890,374	4,447,640
1	556000	System Control & Load Dispatching	0	50,519	50,519	0	32,918	32,918	0	17,601	17,601
E-557	557XXX	Other Expense	-547,656	11,674,895	11,127,239	-754,482	7,607,361	6,852,879	206,826	4,067,534	4,274,360
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>1,009,610</b>	<b>20,021,547</b>	<b>21,031,157</b>	<b>-754,482</b>	<b>13,046,038</b>	<b>12,291,556</b>	<b>1,764,092</b>	<b>6,975,509</b>	<b>8,739,601</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>1,868,135</b>	<b>28,034,063</b>	<b>29,902,198</b>	<b>-210,789</b>	<b>18,266,993</b>	<b>18,056,204</b>	<b>2,078,924</b>	<b>9,767,070</b>	<b>11,845,994</b>



ELECTRIC OPERATING STATEMENT For Month Ended June 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	19,085	194,809	213,894	13,185	126,938	140,123	5,900	67,871	73,771
1	561000	Load Dispatching	0	176,448	176,448	0	114,974	114,974	0	61,474	61,474
1	562000	Station Expense	0	26,739	26,739	0	17,423	17,423	0	9,316	9,316
1	563000	Overhead Line Expense	0	125,108	125,108	0	81,520	81,520	0	43,588	43,588
1	565000	Transmission of Electricity by Others	0	1,359,908	1,359,908	0	886,116	886,116	0	473,792	473,792
1	566000	Miscellaneous Transmission Expense	0	51,470	51,470	0	33,538	33,538	0	17,932	17,932
1	567000	Rent	0	9,536	9,536	0	6,214	6,214	0	3,322	3,322
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	79,006	79,006	0	51,480	51,480	0	27,526	27,526
1	569000	Structures	773	69,164	68,391	0	45,067	45,067	773	24,097	23,324
1	570000	Station Equipment	0	144,466	144,466	0	94,134	94,134	0	50,332	50,332
1	571000	Overhead Lines	952	153,979	154,931	0	100,333	100,333	952	53,646	54,598
1	572000	Underground Lines	0	172	172	0	112	112	0	60	60
1	573000	Service Miscellaneous	148	4,723	4,871	74	3,078	3,004	222	1,645	1,867
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>19,412</b>	<b>2,395,528</b>	<b>2,414,940</b>	<b>13,111</b>	<b>1,560,927</b>	<b>1,574,038</b>	<b>6,301</b>	<b>834,601</b>	<b>840,902</b>
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,355,296	2,355,296	0	1,534,711	1,534,711	0	820,585	820,585
1	403X40	Depreciation Expense--Transmission Plant	0	847,835	847,835	0	552,449	552,449	0	295,386	295,386
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	7,805	8,037	232	5,086	5,318	0	2,719	2,719
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	834,658	0	-834,658	0	0	0	-834,658	0	-834,658
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	20,016	0	20,016	15,212	0	15,212	4,804	0	4,804
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	-331,075	0	-331,075	-232,627	0	-232,627	-98,448	0	-98,448
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	1,356,923	1,356,923	0	884,171	884,171	0	472,752	472,752
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-774,480</b>	<b>4,738,336</b>	<b>3,963,856</b>	<b>126,123</b>	<b>3,087,500</b>	<b>3,213,623</b>	<b>-900,603</b>	<b>1,650,836</b>	<b>750,233</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>1,113,067</b>	<b>35,167,927</b>	<b>36,280,994</b>	<b>-71,555</b>	<b>22,915,420</b>	<b>22,843,865</b>	<b>1,184,622</b>	<b>12,252,507</b>	<b>13,437,129</b>

ELECTRIC OPERATING STATEMENT For Month Ended June 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	28,821	113,654	142,475	18,389	93,272	111,661	10,432	20,382	30,814
3	582000	Station Expense	69,620	2,647	72,267	38,511	2,172	40,683	31,109	475	31,584
3	583000	Overhead Line Expense	132,911	40,340	173,251	64,383	33,106	97,489	68,528	7,234	75,762
3	584000	Underground Line Expense	-36,182	0	-36,182	-57,349	0	-57,349	-21,167	0	-21,167
3	585000	Street Light & Signal System Operation Expense	12,660	0	12,660	3,275	0	3,275	9,385	0	9,385
3	586000	Meter Expense	121,664	0	121,664	117,515	0	117,515	4,149	0	4,149
3	587000	Customer Installations Expense	53,053	10,889	63,942	33,753	8,936	42,689	19,300	1,953	21,253
3	588000	Miscellaneous Distribution Expense	190,909	223,423	414,332	110,490	183,357	293,847	80,419	40,066	120,485
3	589000	Rent	3,421	17,411	20,832	3,421	14,289	17,710	0	3,122	3,122
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	27,140	73,744	100,884	12,324	60,519	72,843	14,816	13,225	28,041
3	591000	Structures	38,303	0	38,303	38,721	0	38,721	-418	0	-418
3	592000	Station Equipment	27,379	22,377	49,756	23,446	18,364	41,810	3,933	4,013	7,946
3	593000	Overhead Lines	717,159	988	718,147	502,512	811	503,323	214,647	177	214,824
3	594000	Underground Lines	105,099	0	105,099	63,535	0	63,535	41,564	0	41,564
3	595000	Line Transformers	1,441,463	32,649	1,474,112	1,444,736	26,794	1,471,530	3,273	5,855	2,582
3	596000	Street Light & Signal System Maintenance Exp	36,553	0	36,553	21,218	0	21,218	15,335	0	15,335
3	597000	Meters	8,657	0	8,657	6,359	0	6,359	2,298	0	2,298
3	598000	Miscellaneous Distribution Expense	57,114	5,249	62,363	46,117	14,308	50,425	10,997	941	11,938
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>3,035,744</b>	<b>543,371</b>	<b>3,579,115</b>	<b>2,491,356</b>	<b>445,928</b>	<b>2,937,284</b>	<b>544,388</b>	<b>97,443</b>	<b>641,831</b>
99	403X50	Depreciation Expense--Distribution Plant	2,488,857	429	2,489,286	1,598,509	352	1,598,861	890,348	77	890,425
E-OTX		Taxes Other Than FIT--Distribution	3,252,427	0	3,252,427	2,862,113	0	2,862,113	390,314	0	390,314
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>8,777,028</b>	<b>543,800</b>	<b>9,320,828</b>	<b>6,951,978</b>	<b>446,280</b>	<b>7,398,258</b>	<b>1,825,050</b>	<b>97,520</b>	<b>1,922,570</b>

ELECTRIC OPERATING STATEMENT For Month Ended June 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	43,202	43,202	0	28,357	28,357	0	14,845	14,845
2	902000	Meter Reading Expenses	231,335	9,341	240,676	196,379	6,131	202,510	34,956	3,210	38,166
E-903	903XXX	Customer Records & Collection Expenses	230,370	492,062	722,432	159,713	322,985	482,698	70,657	169,077	239,734
2	904000	Uncollectible Accounts	0	238,396	238,396	0	156,481	156,481	0	81,915	81,915
2	905000	Misc Customer Accounts	0	4,804	4,804	0	3,153	3,153	0	1,651	1,651
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>461,705</b>	<b>787,805</b>	<b>1,249,510</b>	<b>356,092</b>	<b>517,107</b>	<b>873,199</b>	<b>105,613</b>	<b>270,698</b>	<b>376,311</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,060,087	22,915	2,083,002	1,520,980	15,041	1,536,021	539,107	7,874	546,981
2	909000	Advertising	0	113,479	113,479	0	74,486	74,486	0	38,993	38,993
2	910000	Misc Customer Service & Info Exp	0	4,784	4,784	0	3,140	3,140	0	1,644	1,644
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,060,087</b>	<b>141,178</b>	<b>2,201,265</b>	<b>1,520,980</b>	<b>92,667</b>	<b>1,613,647</b>	<b>539,107</b>	<b>48,511</b>	<b>587,618</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	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	25,953	2,349,776	2,375,729	15,153	1,560,016	1,575,169	10,800	789,760	800,560
4	921000	Office Supplies & Expenses	19,291	377,144	396,435	19,270	250,386	269,656	21	126,758	126,779
4	922000	Admin Exp Transferred--Credit	0	-5,891	-5,891	0	-3,911	-3,911	0	-1,980	-1,980
4	923000	Outside Services Employed	34,015	1,674,591	1,708,606	34,015	1,111,761	1,145,776	0	562,830	562,830
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	346,368	346,368	0	229,954	229,954	0	116,414	116,414
4	926XXX	Employee Pensions and Benefits	28,280	19,600	47,880	20,881	13,012	33,893	7,399	6,588	13,987
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	-163,959	305,622	469,581	93,228	189,143	292,371	70,731	106,479	177,210
4	930000	Miscellaneous General Expenses	6,374	237,270	243,644	2,491	157,524	160,015	3,883	79,746	83,629
4	931000	Rents	2,851	6,799	9,650	2,044	4,514	6,558	807	2,285	3,092
4	935000	Maintenance of General Plant	59,348	512,925	572,273	28,981	340,531	369,512	30,367	172,394	202,761
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>340,548</b>	<b>5,924,642</b>	<b>6,265,190</b>	<b>216,063</b>	<b>3,929,611</b>	<b>4,145,674</b>	<b>124,485</b>	<b>1,995,031</b>	<b>2,119,516</b>

ELECTRIC OPERATING STATEMENT For Month Ended June 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	278,677	641,672	920,349	167,938	426,005	593,943	110,739	215,667	326,406
4	404X31	Amortization - Mainframe Software	6,172	425,793	431,965	6,172	282,684	288,856	0	143,109	143,109
4	404X32	Amortization - PC Software	0	34,888	34,888	0	23,162	23,162	0	11,726	11,726
4	404X50	Amortization - Leasehold Imp	0	622	622	0	413	413	0	209	209
		TOTAL ADMIN & GENERAL EXPENSES	625,397	7,027,617	7,653,014	390,173	4,661,875	5,052,048	235,224	2,365,742	2,600,966
		TOTAL EXPENSES BEFORE FIT	13,037,284	43,668,327	56,705,611	9,147,668	28,633,349	37,781,017	3,889,616	15,034,978	18,924,594
		NET OPERATING INCOME BEFORE FIT			14,943,160			9,047,026			5,896,134
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,027,150			1,166,758			860,392
E-FIT		DEFERRED FEDERAL INCOME TAX			1,682,767			1,039,384			643,383
E-FIT		AMORTIZED ITC - NOXON			-12,594			-8,206			-4,388
		ELECTRIC NET OPERATING INCOME			11,245,837			6,849,090			4,396,747

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	3	Direct Distribution Operating Expense	100.000%	82.067%	17.933%
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	Report ID:
EXPENSES--ACCOUNT 555	E-555-1A
For Month Ended June 30, 2011	
Average of Monthly Averages Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	5000/5551	Purchased Power	0	7,256,339	7,256,339	0	4,728,230	4,728,230	0	2,528,109	2,528,109
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	1,557,266	0	1,557,266	0	0	0	1,557,266	0	1,557,266
1	555550	Non Monetary - Exchange Power	0	-120,713	-120,713	0	-78,657	-78,657	0	-42,056	-42,056
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,114,873	1,114,873	0	726,451	726,451	0	388,422	388,422
1	555710	Intercompany Purchase	0	45,634	45,634	0	29,735	29,735	0	15,899	15,899
TOTAL ACCOUNT 555			1,557,266	8,296,133	9,853,399	0	5,405,759	5,405,759	1,557,266	2,890,374	4,447,640

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 June 30, 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	447,574	447,574	0	291,639	291,639	0	155,935	155,935
1	557010	Other Power Supply Expense - Financial	0	-1,430,475	-1,430,475	0	-932,098	-932,098	0	-498,377	-498,377
1	557150	Fuel - Economic Dispatch	0	10,249,734	10,249,734	0	6,678,727	6,678,727	0	3,571,007	3,571,007
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	-51,164	0	-51,164	0	0	0	-51,164	0	-51,164
1	557170	Broker Fees - Power	0	70,281	70,281	0	45,795	45,795	0	24,486	24,486
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	-795,940	0	-795,940	-795,940	0	-795,940	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	-1,111,986	0	-1,111,986	0	0	0	1,111,986	0	-1,111,986
99	557390	Idaho PCA Amortization	1,343,209	0	1,343,209	0	0	0	1,343,209	0	1,343,209
1	557395	Optional Renewable Power Expense Offset	0	-16,531	-16,531	0	-10,772	-10,772	0	-5,759	-5,759
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,402,209	3,402,209	0	2,216,879	2,216,879	0	1,185,330	1,185,330
1	557711	Turbine Gas Bookout Offset	0	-3,402,209	-3,402,209	0	-2,216,879	-2,216,879	0	-1,185,330	-1,185,330
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,325,512	2,325,512	0	1,515,304	1,515,304	0	810,208	810,208
TOTAL ACCOUNT 557			-547,656	11,674,895	11,127,239	-754,482	7,607,361	6,852,879	206,826	4,067,534	4,274,360

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 June 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	230,370	492,062	722,432	159,713	322,985	482,698	70,657	169,077	239,734
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	230,370	492,062	722,432	159,713	322,985	482,698	70,657	169,077	239,734

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	12	Net Electric Plant	100.000%	63.910%	36.090%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended June 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	32,908	22,915	55,823	17,161	15,041	32,202	15,747	7,874	23,621
99	908600	Public Purpose Tariff Rider Expense Offset	2,080,156	0	2,080,156	1,531,526	0	1,531,526	548,630	0	548,630
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	-52,977	0	-52,977	-27,707	0	-27,707	-25,270	0	-25,270
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,060,087	22,915	2,083,002	1,520,980	15,041	1,536,021	539,107	7,874	546,981

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



FEDERAL INCOME TAXES--ELECTRIC For Month Ended June 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	1,704,930,062	1,095,532,837	609,397,225
	Interest Deduction for FIT Calculation	54,871,365	34,761,257	20,110,108

- 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 June 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	71,648,771	46,828,043	24,820,728	
E-OPS	Operating & Maintenance Expense	45,612,218	29,200,046	16,412,172	
E-OPS	Book Depreciation & Amortization	6,484,043	4,834,687	1,649,356	
E-OTX	Taxes Other than FIT	4,609,350	3,746,284	863,066	
	Net Operating Income Before FIT	14,943,160	9,047,026	5,896,134	
				0	
E-INT	Less: Monthly Interest Expense	4,572,614	2,896,771	1,675,842	
E-SCM	Add: Schedule M Additions	9,620,276	6,088,814	3,531,462	
E-SCM	Less: Schedule M Deductions	14,127,045	8,858,610	5,268,435	
	Taxable Net Operating Income	5,863,777	3,380,459	2,483,319	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	2,052,323	1,183,161	869,162	
1	Production Tax Credit	(25,173)	(16,403)	(8,770)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	2,027,150	1,166,758	860,392	
E-DTE	Deferred FIT	1,682,767	1,039,384	643,383	
1	411400 Amortized Investment Tax Credit - Noxon	(12,594)	(8,206)	(4,388)	
	Total Net FIT/Deferred FIT	3,697,323	2,197,936	1,499,387	
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 June 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 )	2,784,129	4,390,457	7,174,586	1,777,433	2,874,460	4,651,893	1,006,696	1,515,997	2,522,693
12	997001 Contributions In Aid of Construction	0	450,096	450,096	0	287,656	287,656	0	162,440	162,440
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	410,591	410,591	0	272,591	272,591	0	138,000	138,000
99	997007 Idaho PCA	231,223	0	231,223	0	0	0	231,223	0	231,223
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	30,097	30,097	0	19,981	19,981	0	10,116	10,116
12	997016 Redemption Expense Amortization	0	138,190	138,190	0	88,317	88,317	0	49,873	49,873
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	-363,373	0	-363,373	-319,277	0	-319,277	-44,096	0	-44,096
1	997019 CSS Temporary Service Fees	21,144	0	21,144	3,420	0	3,420	17,724	0	17,724
4	997020 FAS87 Current Pension Accrual	0	992,427	992,427	0	658,872	658,872	0	333,555	333,555
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	19,085	0	19,085	13,185	0	13,185	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	33,907	33,907	0	19,148	19,148
99	997033 BPA Residential Exchange	-279,032	0	-279,032	-180,918	0	-180,918	-98,114	0	-98,114
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	-5,582	-5,582	0	-3,637	-3,637	0	-1,945	-1,945
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	-18,229	0	-18,229	-3,505	0	-3,505	-14,724	0	-14,724
1	997080 Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
1	997081 Deferred Compensation	0	-151,791	-151,791	0	-100,774	-100,774	0	-51,017	-51,017
1	997082 Meal Disallowances	0	24,592	24,592	0	16,327	16,327	0	8,265	8,265
1	997083 Paid Time Off	0	99,923	99,923	0	66,339	66,339	0	33,584	33,584
1	997084 Customer Uncollectibles	0	-89,189	-89,189	0	-58,543	-58,543	0	-30,646	-30,646
TOTAL SCHEDULE M ADDITIONS		3,280,229	6,340,047	9,620,276	1,935,155	4,153,659	6,088,814	1,345,074	2,186,388	3,531,462

ELECTRIC SCHEDULE M ITEMS For Month Ended June 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	795,940	0	795,940	795,940	0	795,940	0	0	0
1	997044 Non-Monetary Power Costs	0	120,713	120,713	0	78,657	78,657	0	42,056	42,056
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)	-21,928	0	-21,928	0	0	0	-21,928	0	-21,928
11	997049 Tax Depreciation	0	12,493,160	12,493,160	0	8,080,826	8,080,826	0	4,412,334	4,412,334
99	997050 CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051 Wind Generation AFUDC - ID	10,736	0	10,736	0	0	0	10,736	0	10,736
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	882,767	0	882,767	0	0	0	882,767	0	882,767
	TOTAL SCHEDULE M DEDUCTIONS	1,454,820	12,672,225	14,127,045	660,904	8,197,706	8,858,610	793,916	4,474,519	5,268,435

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	3	Direct Distribution Operating Expense	100.000%	82.067%	17.933%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.816%	38.184%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.682%	35.318%
E-ALL	12	Net Electric Plant	100.000%	63.910%	36.090%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

PRINT TIME: 2:22 PM

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID:
For Month Ended June 30, 2011	E-DTE-1A
Average of Monthly Averages Basis	

\*\*\*\*\* 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	1,240,662	1,240,662	0	792,349	792,349	0	448,313	448,313
99	410100	Deferred Federal Income Tax Expense - Washington	407,971	0	407,971	407,971	0	407,971	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	251,098	0	251,098	0	0	0	251,098	0	251,098
	410100	Total	659,069	1,240,662	1,899,731	407,971	792,349	1,200,320	251,098	448,313	699,411
14	411100	Deferred Federal Income Tax Expense - Allocated	0	49,111	49,111	0	31,365	31,365	0	17,746	17,746
99	411100	Deferred Federal Income Tax Expense - Washington	-192,301	0	-192,301	-192,301	0	-192,301	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-73,774	0	-73,774	0	0	0	-73,774	0	-73,774
	411100	Total	-266,075	49,111	-216,964	-192,301	31,365	-160,936	-73,774	17,746	-56,028
Total Deferred Federal Income Tax Expense			392,994	1,289,773	1,682,767	215,670	823,714	1,039,384	177,324	466,059	643,383

E-ALL 14 Net Allocated Schedule M's

E-ALL 99 Not Allocated

100.000%

0.000%

63.865%

0.000%

36.135%

0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended June 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	166,350	166,350	0	108,394	108,394	0	57,956	57,956
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	-1,631	-1,631	0	-1,063	-1,063	0	-568	-568
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,356,923</b>	<b>1,356,923</b>	<b>0</b>	<b>884,171</b>	<b>884,171</b>	<b>0</b>	<b>472,752</b>	<b>472,752</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,324,791	0	1,324,791	1,324,791	0	1,324,791	0	0	0
99	408120	Municipal Occupation & License Tax	1,473,672	0	1,473,672	1,246,239	0	1,246,239	227,433	0	227,433
99	408160	Miscellaneous State or Local Tax--WA & ID	14	0	14	0	0	0	14	0	14
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	-333	0	-333	0	0	0	-333	0	-333
<b>TOTAL DISTRIBUTION</b>			<b>3,252,427</b>	<b>0</b>	<b>3,252,427</b>	<b>2,862,113</b>	<b>0</b>	<b>2,862,113</b>	<b>390,314</b>	<b>0</b>	<b>390,314</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>3,252,427</b>	<b>1,356,923</b>	<b>4,609,350</b>	<b>2,862,113</b>	<b>884,171</b>	<b>3,746,284</b>	<b>390,314</b>	<b>472,752</b>	<b>863,066</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 June 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	11,658,333	11,658,333	0	7,596,570	7,596,570	0	4,061,763	4,061,763
99	182381	CDA Settlement	0	39,691,546	39,691,546	0	25,863,011	25,863,011	0	13,828,535	13,828,535
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	2,001,473	2,001,473	0	1,304,160	1,304,160	0	697,313	697,313
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	780,242	26,486,204	27,266,446	780,242	17,584,191	18,364,433	0	8,902,013	8,902,013
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,125,939	2,125,939	0	1,411,411	1,411,411	0	714,528	714,528
TOTAL INTANGIBLE PLANT			1,514,586	126,012,713	127,527,299	1,514,586	82,461,813	83,976,399	0	43,550,900	43,550,900
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	125,199,547	125,199,547	0	81,580,025	81,580,025	0	43,619,522	43,619,522
1	312000	Boiler Plant	0	169,005,364	169,005,364	0	110,123,895	110,123,895	0	58,881,469	58,881,469
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	48,026,375	48,026,375	0	31,293,986	31,293,986	0	16,732,389	16,732,389
1	315000	Accessory Electric Equipment	0	26,936,288	26,936,288	0	17,551,685	17,551,685	0	9,384,603	9,384,603
1	316000	Miscellaneous Power Plant Equipment	0	15,668,906	15,668,906	0	10,209,859	10,209,859	0	5,459,047	5,459,047
TOTAL STEAM PRODUCTION PLANT			0	387,073,645	387,073,645	0	252,217,186	252,217,186	0	134,856,459	134,856,459
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,907,626	56,907,626	0	37,081,009	37,081,009	0	19,826,617	19,826,617
1	331XXX	Structures & Improvements	0	42,539,124	42,539,124	0	27,718,493	27,718,493	0	14,820,631	14,820,631
1	332XXX	Reservoirs, Dams, & Waterways	0	120,193,675	120,193,675	0	78,318,199	78,318,199	0	41,875,476	41,875,476
1	333000	Waterwheels, Turbines, & Generators	0	156,770,930	156,770,930	0	102,151,938	102,151,938	0	54,618,992	54,618,992
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	7,340,307	7,340,307	0	4,782,944	4,782,944	0	2,557,363	2,557,363
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	419,560,034	419,560,034	0	273,385,318	273,385,318	0	146,174,716	146,174,716
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	17,025,535	17,025,535	0	11,093,839	11,093,839	0	5,931,696	5,931,696
1	346000	Miscellaneous Power Plant Equipment	0	1,608,816	1,608,816	0	1,048,305	1,048,305	0	560,511	560,511
TOTAL OTHER PRODUCTION PLANT			0	278,016,304	278,016,304	0	181,155,425	181,155,425	0	96,860,879	96,860,879
TOTAL PRODUCTION PLANT			0	1,084,649,983	1,084,649,983	0	706,757,929	706,757,929	0	377,892,054	377,892,054

ELECTRIC UTILITY PLANT		Report ID:
For Month Ended June 30, 2011		E-PLT-1A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,173,837	19,173,837	0	12,493,672	12,493,672	0	6,680,165	6,680,165
1	352XXX	Structures & Improvements	0	16,599,075	16,599,075	0	10,815,957	10,815,957	0	5,783,118	5,783,118
1	353000	Station Equipment	0	194,194,047	194,194,047	0	126,536,841	126,536,841	0	67,657,206	67,657,206
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	136,800,882	136,800,882	0	89,139,455	89,139,455	0	47,661,427	47,661,427
1	356000	Overhead Conductors & Devices	0	109,128,906	109,128,906	0	71,108,395	71,108,395	0	38,020,511	38,020,511
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>499,825,373</b>	<b>499,825,373</b>	<b>0</b>	<b>325,686,212</b>	<b>325,686,212</b>	<b>0</b>	<b>174,139,161</b>	<b>174,139,161</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	1,836,816	0	1,836,816	139,196	0	139,196	1,697,620	0	1,697,620
99	361000	Structures & Improvements	15,004,715	0	15,004,715	10,478,636	0	10,478,636	4,526,079	0	4,526,079
99	362000	Station Equipment	99,135,600	0	99,135,600	64,523,127	0	64,523,127	34,612,473	0	34,612,473
99	364000	Poles, Towers, & Fixtures	235,197,369	0	235,197,369	143,141,054	0	143,141,054	92,056,315	0	92,056,315
99	365000	Overhead Conductors & Devices	153,728,503	0	153,728,503	92,735,873	0	92,735,873	60,992,630	0	60,992,630
99	366000	Underground Conduit	78,891,218	0	78,891,218	49,012,694	0	49,012,694	29,878,524	0	29,878,524
99	367000	Underground Conductors & Devices	131,430,729	0	131,430,729	84,722,204	0	84,722,204	46,708,525	0	46,708,525
99	368000	Line Transformers	182,915,143	0	182,915,143	120,438,074	0	120,438,074	62,477,069	0	62,477,069
99	369XXX	Services	121,609,786	0	121,609,786	76,093,855	0	76,093,855	45,515,931	0	45,515,931
99	370000	Meters	46,594,089	0	46,594,089	17,565,853	0	17,565,853	29,028,236	0	29,028,236
99	373XXX	Street Light & Signal Systems	33,891,752	0	33,891,752	20,368,376	0	20,368,376	13,523,376	0	13,523,376
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,104,632,705</b>	<b>0</b>	<b>1,104,632,705</b>	<b>682,559,880</b>	<b>0</b>	<b>682,559,880</b>	<b>422,072,825</b>	<b>0</b>	<b>422,072,825</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
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	11,435,163	41,294,995	52,730,158	6,132,548	27,415,747	33,568,295	5,282,615	13,879,248	19,161,863
4	391XXX	Office Furniture & Equipment	757,348	30,988,544	31,745,892	757,348	20,573,294	21,330,642	0	10,415,250	10,415,250
4	392XXX	Transportation Equipment	11,665,904	7,514,341	19,180,245	8,391,240	4,988,771	13,380,011	3,274,664	2,525,570	5,800,234
4	393000	Stores Equipment	293,702	1,372,240	1,665,942	125,572	911,030	1,036,602	168,130	461,210	629,340
4	394000	Tools, Shop & Garage Equipment	1,652,766	5,692,714	7,345,480	1,247,687	3,779,393	5,027,080	405,079	1,913,321	2,318,400
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	25,802,306	10,989,456	36,791,762	16,977,252	7,295,900	24,273,152	8,825,054	3,693,556	12,518,610
4	397XXX	Communications Equipment	11,534,307	46,938,385	58,472,692	6,033,147	31,162,394	37,195,541	5,501,160	15,775,991	21,277,151
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>64,265,545</b>	<b>149,465,860</b>	<b>213,731,405</b>	<b>40,250,866</b>	<b>99,230,384</b>	<b>139,481,250</b>	<b>24,014,679</b>	<b>50,235,476</b>	<b>74,250,155</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,170,412,836</b>	<b>1,859,953,929</b>	<b>3,030,366,765</b>	<b>724,325,332</b>	<b>1,214,136,338</b>	<b>1,938,461,670</b>	<b>446,087,504</b>	<b>645,817,591</b>	<b>1,091,905,095</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,170,412,836</b>	<b>1,859,953,929</b>	<b>3,030,366,765</b>	<b>724,325,332</b>	<b>1,214,136,338</b>	<b>1,938,461,670</b>	<b>446,087,504</b>	<b>645,817,591</b>	<b>1,091,905,095</b>



ELECTRIC UTILITY PLANT For Month Ended June 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
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	265,783,688	265,783,688	0	173,184,651	173,184,651	0	92,599,037	92,599,037
1	108X02	Hydro Production Plant	0	104,522,080	104,522,080	0	68,106,587	68,106,587	0	36,415,493	36,415,493
1	108X03	Other Production Plant	0	67,482,689	67,482,689	0	43,971,720	43,971,720	0	23,510,969	23,510,969
1	108X04	Transmission Plant	0	170,175,882	170,175,882	0	110,886,605	110,886,605	0	59,289,277	59,289,277
E-ADP	108X05	Distribution Plant	338,151,333	0	338,151,333	208,754,344	0	208,754,344	129,396,989	0	129,396,989
E-ADP	108X06	General Plant - Non-Transportation	18,269,248	48,988,596	67,257,844	11,109,651	32,523,529	43,633,180	7,159,597	16,465,067	23,624,664
E-ADP	108X07	General Plant - Transportation	3,870,393	2,493,082	6,363,475	2,783,957	1,655,157	4,439,114	1,086,436	837,925	1,924,361
TOTAL ACCUMULATED DEPRECIATION			360,290,974	659,446,017	1,019,736,991	222,647,952	430,328,249	652,976,201	137,643,022	229,117,768	366,760,790
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	36,018	5,054,733	5,090,751	36,018	3,293,664	3,329,682	0	1,761,069	1,761,069
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	17,987	495,922	513,909	17,987	323,143	341,130	0	172,779	172,779
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	42,715	12,609,301	12,652,016	42,715	8,371,315	8,414,030	0	4,237,986	4,237,986
4	111X32	Intangible Plant--PC Software (C-AAM)	0	1,146,052	1,146,052	0	760,864	760,864	0	385,188	385,188
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	95,065	95,065	0	63,114	63,114	0	31,951	31,951
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			207,398	19,401,505	19,608,903	207,398	12,812,387	13,019,785	0	6,589,118	6,589,118
NET ELECTRIC UTILITY PLANT			809,914,464	1,181,106,407	1,991,020,871	501,469,982	770,995,702	1,272,465,684	308,444,482	410,110,705	718,555,187

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 June 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	809,914,464	1,181,106,407	1,991,020,871	501,469,982	770,995,702	1,272,465,684	308,444,482	410,110,705	718,555,187
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - Boulder Park Idaho Write Off (190040)	575,368	0	575,368	0	0	0	575,368	0	575,368
99	ADFIT - KF Reserve (190420)	417,903	0	417,903	417,903	0	417,903	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	37,193	37,193	0	24,692	24,692	0	12,501	12,501
12	Deferred FIT - Electric Plant In Service (282900)	0	-266,942,859	-266,942,859	0	-170,603,181	-170,603,181	0	-96,339,678	-96,339,678
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-21,088,006	-21,088,006	0	-14,000,327	-14,000,327	0	-7,087,679	-7,087,679
99	ADFIT - WNP3 (283120)	-3,614,149	0	-3,614,149	-3,614,149	0	-3,614,149	0	0	0
1	Colstrip PCB (283200)	0	-470,548	-470,548	0	-306,609	-306,609	0	-163,939	-163,939
99	ADFIT - Lancaster (283312)	-2,122,167	0	-2,122,167	-2,122,167	0	-2,122,167	0	0	0
99	Spokane River Relicensing (283322)	-260,311	0	-260,311	-241,460	0	-241,460	-18,851	0	-18,851
99	Spokane River PM&Es (283323)	-241,118	0	-241,118	-153,325	0	-153,325	-87,793	0	-87,793
1	ADFIT - Lake CDA CDR Fund (283324)	-36,630	-3,380,417	-3,417,047	-36,630	-2,202,680	-2,239,310	0	-1,177,737	-1,177,737
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)	-1,980,384	0	-1,980,384	-1,312,368	0	-1,312,368	-668,016	0	-668,016
1	CDA Lake Settlement (283382)	-604,309	-13,892,041	-14,496,350	-503,376	-9,052,054	-9,555,630	-100,733	-4,839,987	-4,940,720
12	Electric portion of Bond Redemptions (283850)	0	-5,161,214	-5,161,214	0	-3,298,532	-3,298,532	0	-1,862,682	-1,862,682
	TOTAL ACCUM DEFERRED INCOME TAX	-7,865,797	-311,597,892	-319,463,689	-7,565,772	-199,894,811	-207,460,583	-300,025	-111,703,081	-112,003,106
	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)	5,889,238	0	5,889,238	4,227,070	0	4,227,070	1,662,168	0	1,662,168
99	Boulder Park Disallowed Accumulated Depr (108050)	956,092	0	956,092	0	0	0	956,092	0	956,092
99	Colstrip Disallowed AFUDC (111100)	-2,422,521	0	-2,422,521	-776,376	0	-776,376	-1,646,145	0	-1,646,145
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)	20,110,277	0	20,110,277	20,110,277	0	20,110,277	0	0	0
99	Lancaster Generation (182312)	6,063,333	0	6,063,333	-6,063,333	0	6,063,333	0	0	0
99	Spokane River Relicensing (182322)	743,746	0	743,746	689,886	0	689,886	53,860	0	53,860
99	Spokane River PM&Es (182323)	688,909	0	688,909	438,072	0	438,072	250,837	0	250,837
99	CDA CDR Fund (182324)	104,657	0	104,657	104,657	0	104,657	0	0	0
99	CDA Lake Settlement (182382)	1,438,785	0	1,438,785	1,438,785	0	1,438,785	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)	5,658,241	0	5,658,241	3,749,621	0	3,749,621	1,908,620	0	1,908,620
99	CDA Lake Settlement (186382)	287,809	0	287,809	0	0	0	287,809	0	287,809
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Nez Perce Settlement - Idaho (186800)	339,947	0	339,947	0	0	0	-339,947	0	339,947
4	Gain on Sale of General Office Bldg (253850)	0	-106,217	-106,217	0	-70,517	-70,517	0	-35,700	-35,700
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,310,346	0	-1,310,346	1,310,346	0	1,310,346
	TOTAL OTHER ADJUSTMENTS	33,479,097	-106,217	33,372,880	30,598,253	-70,517	30,527,736	2,880,844	-35,700	2,845,144
	NET RATE BASE	835,527,764	869,402,298	1,704,930,062	524,502,463	571,030,374	1,095,532,837	311,025,301	298,371,924	609,397,225

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%	63.910%	36.090%
E-ALL	13	Net Electric General Plant	100.000%	65.241%	34.759%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Month Ended June 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	7,166	7,166	0	0
99		Utility 1	0	0	0	0
7		Utility 7	0	0	0	0
9		Utility 9	808	639	169	0
		<b>TOTAL</b>	<b>7,974</b>	<b>7,805</b>	<b>169</b>	<b>0</b>
99	404X31	Mainframe Software				
		Utility 0	13,127	13,127	0	0
99		Utility 1	0	0	0	0
7		Utility 7	570,114	412,666	111,041	46,407
8		Utility 8	21,391	0	15,097	6,294
9		Utility 9	0	0	0	0
		<b>TOTAL</b>	<b>604,632</b>	<b>425,793</b>	<b>126,138</b>	<b>52,701</b>
99	404X32	PC Software				
		Utility 0	4,198	4,198	0	0
99		Utility 1	322	0	322	0
7		Utility 7	42,400	30,691	8,258	3,451
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		<b>TOTAL</b>	<b>46,920</b>	<b>34,889</b>	<b>8,580</b>	<b>3,451</b>
99	404X50	Leasehold Improvements				
		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
7		Utility 7	858	621	167	70
		<b>TOTAL</b>	<b>858</b>	<b>621</b>	<b>167</b>	<b>70</b>
		<b>TOTAL</b>	<b>660,384</b>	<b>469,108</b>	<b>135,054</b>	<b>56,222</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 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 June 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	755,605	546,930	147,169	61,506
8	Utility 8	12,451	0	8,787	3,664
9	Utility 9	60,747	48,036	12,711	0
9	Utility 9 - Washington	14,291	11,301	2,990	0
9	Utility 9 - Idaho	34,576	27,341	7,235	0
	Total	877,670	633,608	178,892	65,170
7	403X70 Utility 7	674	488	131	55
9	Utility 9	1,213	959	254	0
	Total	1,887	1,447	385	55

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

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	41,149,097	41,149,097		
99	108X06	Utility 1 - Allocated	622,438		622,438	
99	108X06	Utility 1 - Washington	2,281,313		2,281,313	
99	108X06	Utility 1 - Idaho	783,786		783,786	
99	108X06	Utility 2 - Oregon	2,263,211			2,263,211
7	108X06	Utility 7	18,450,820	13,355,257	3,593,666	1,501,897
8	108X06	Utility 8	1,067,524	0	753,405	314,119
9	108X06	Utility 9	16,128,347	12,753,490	3,374,857	0
Total			82,746,536	67,257,844	11,409,465	4,079,227

Accumulated Depreciation - General Plant, Transportation

99	108X07	Utility 0	5,758,056	5,758,056	0	0
99	108X07	Utility 1 - Allocated	233,084	0	233,084	0
99	108X07	Utility 1 - Washington	490,383	0	490,383	0
99	108X07	Utility 1 - Idaho	205,015	0	205,015	0
99	108X07	Utility 2 - Oregon	1,012,201	0	0	1,012,201
7	108X07	Utility 7	14,022	10,150	2,731	1,141
9	108X07	Utility 9	752,790	595,269	157,521	0
Total			8,465,551	6,363,475	1,088,734	1,013,342

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 June 30, 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
	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
		<b>TOTAL ACCOUNT</b>	<b>6,218,979</b>	<b>372,214</b>	<b>447,642</b>	<b>3,109,675</b>	<b>3,929,531</b>	<b>575,660</b>	<b>91,489</b>	<b>829,580</b>	<b>1,496,729</b>	<b>472,075</b>	<b>320,644</b>	<b>792,719</b>
	390XXX	Structures & Improvements												
99		Utility 0	4,482,434	508,665	1,576,800	2,396,969	4,482,434	0	0	0	0	0	0	0
99		Utility 1	1,874,812	0	0	0	0	1,874,812	0	0	1,874,812	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	48,012,279	0	0	34,752,728	34,752,728	0	0	9,351,352	9,351,352	0	3,908,199	3,908,199
9		Utility 9 - Wa	7,137,380	5,643,883	0	0	5,643,883	1,493,497	0	0	1,493,497	0	0	0
9		Utility 9 - Idaho	4,686,456	0	3,705,815	0	3,705,815	0	980,641	0	980,641	0	0	0
9		Utility 9 - Allocated	5,242,236	0	0	4,145,298	4,145,298	0	0	1,096,938	1,096,938	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>74,721,133</b>	<b>6,152,548</b>	<b>5,282,615</b>	<b>41,294,995</b>	<b>52,730,158</b>	<b>3,368,309</b>	<b>980,641</b>	<b>10,448,290</b>	<b>14,797,240</b>	<b>3,285,536</b>	<b>3,908,199</b>	<b>7,193,735</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,942,362	757,348	0	2,185,014	2,942,362	0	0	0	0	0	0	0
7		Utility 7	39,793,225	0	0	28,803,530	28,803,530	0	0	7,750,526	7,750,526	0	3,239,169	3,239,169
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>43,139,154</b>	<b>757,348</b>	<b>0</b>	<b>30,988,544</b>	<b>31,745,892</b>	<b>0</b>	<b>0</b>	<b>8,035,343</b>	<b>8,035,343</b>	<b>0</b>	<b>3,357,919</b>	<b>3,357,919</b>
	392XXX	Transportation Equipment												
99		Utility 0	16,237,766	7,354,567	2,683,216	6,199,983	16,237,766	0	0	0	0	0	0	0
99		Utility 1	6,521,526	0	0	0	0	4,063,833	1,358,512	1,099,179	6,521,526	0	0	0
99		Utility 2	2,362,872	0	0	0	0	0	0	0	0	2,362,872	0	2,362,872
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	1,311,000	1,036,673	0	0	1,036,673	274,327	0	0	274,327	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	1,208,044	0	0	955,261	955,261	0	0	252,783	252,783	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,885,273</b>	<b>8,391,240</b>	<b>3,274,664</b>	<b>7,514,341</b>	<b>19,180,245</b>	<b>4,338,160</b>	<b>1,515,024</b>	<b>1,448,589</b>	<b>7,301,773</b>	<b>2,362,872</b>	<b>40,383</b>	<b>2,403,225</b>

COMMON GENERAL PLANT For Month Ended June 30, 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	392,853	10,739	14,745	367,369	392,853	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	114,833	114,833	0	0	114,833	30,387	0	0	30,387	0	0	0
9		Utility 9 - Idaho	153,386	0	153,386	0	153,386	0	40,589	0	40,589	0	0	0
9		Utility 9 - Allocated	1,270,781	0	0	1,004,870	1,004,870	0	0	265,911	265,911	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,144,327</b>	<b>125,572</b>	<b>168,131</b>	<b>1,372,239</b>	<b>1,665,942</b>	<b>114,658</b>	<b>40,589</b>	<b>265,911</b>	<b>421,158</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,294,547	1,216,530	397,722	1,680,295	3,294,547	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	5,237,023	0	0	3,790,714	3,790,714	0	0	1,020,015	1,020,015	0	426,294	426,294
8		Utility 8	1,112,502	0	0	0	0	0	0	785,148	785,148	0	327,354	327,354
9		Utility 9 - Wa	31,156	31,156	0	0	31,156	8,245	0	0	8,245	0	0	0
9		Utility 9 - Idaho	7,358	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>12,758,720</b>	<b>1,247,686</b>	<b>405,080</b>	<b>5,692,716</b>	<b>7,345,482</b>	<b>1,023,600</b>	<b>447,422</b>	<b>2,282,652</b>	<b>3,753,674</b>	<b>905,916</b>	<b>753,648</b>	<b>1,659,564</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	10,649	10,649	0	0	10,649	2,818	0	0	2,818	0	0	0
9		Utility 9 - Idaho	3,399	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 June 30, 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	34,971,183	16,454,675	8,415,292	10,101,216	34,971,183	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>41,705,158</b>	<b>16,977,251</b>	<b>8,825,054</b>	<b>10,989,457</b>	<b>36,791,762</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	41,706,125	5,666,036	2,310,012	33,730,077	41,706,125	0	0	0	0	0	0	0	
99		Utility 1	793,304	0	0	0	0	456,864	336,440	0	793,304	0	0	0	
99		Utility 2	986,446	0	0	0	0	0	0	0	0	986,446	0	986,446	
7		Utility 7	10,304,457	0	0	7,458,675	7,458,675	0	0	2,006,999	2,006,999	0	838,783	838,783	
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	7,271,113	0	0	5,749,633	5,749,633	0	0	1,521,480	1,521,480	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>66,487,380</b>	<b>6,033,148</b>	<b>5,501,160</b>	<b>46,938,385</b>	<b>58,472,693</b>	<b>554,010</b>	<b>1,180,889</b>	<b>4,182,060</b>	<b>5,916,959</b>	<b>986,446</b>	<b>1,111,282</b>	<b>2,097,728</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>278,738,030</b>	<b>40,250,865</b>	<b>24,014,680</b>	<b>149,465,861</b>	<b>213,731,406</b>	<b>13,154,657</b>	<b>5,230,129</b>	<b>28,652,567</b>	<b>47,037,353</b>	<b>8,345,848</b>	<b>9,623,423</b>	<b>17,969,271</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 June 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	1,104,632,705	0	1,104,632,705	682,559,880	0	682,559,880	422,072,825	0	422,072,825
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	1,100,235,720	0	1,100,235,720	679,218,942	0	679,218,942	421,016,778	0	421,016,778
		Percentage		0.000%	100.000%	61.734%			38.266%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
108X05		Accumulated Depreciation		0	338,151,333	208,754,344		208,754,344	129,396,989		129,396,989
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	338,151,333	0	338,151,333	208,754,344	0	208,754,344	129,396,989	0	129,396,989
<b>GENERAL PLANT - NON TRANSPORTATION</b>											
E-PLT		General Plant In Service	64,265,545	149,465,860	213,731,405	40,250,866	99,230,384	139,481,250	24,014,679	50,235,476	74,250,155
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	11,665,904	7,514,341	19,180,245	8,391,240	4,988,771	13,380,011	3,274,664	2,525,570	5,800,234
		Depreciable Non Transport General Plant	51,779,785	138,841,844	190,621,629	31,487,412	92,177,100	123,664,512	20,292,373	46,664,744	66,957,117
		Percentage		72.837%	100.000%	16.518%			10.645%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		48,988,596	67,257,844	11,109,651			7,159,597		
C-DEP	403X60	Common Depreciation Expense		433,356	594,966	98,276			63,334		
C-DEP	403X60	Washington Depreciation Expense			11,301	11,301			0		
C-DEP	403X60	Idaho Depreciation Expense			27,341	0			27,341		
	403X60	Depreciation Expense		203,013	274,734	54,224			17,497		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Elec Gen Plant (C-ADP)	18,269,248	48,988,596	67,257,844	11,109,651	32,523,529	43,633,180	7,159,597	16,465,067	23,624,664
4	403X60	Depreciation Expense (C-DEP)	161,610	433,356	594,966	98,276	287,705	385,981	63,334	145,651	208,985
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	38,642	0	38,642	11,301	0	11,301	27,341	0	27,341
4	403X60	Depreciation Expense	71,721	203,013	274,734	54,224	134,780	189,004	17,497	68,233	85,730
		Total Depreciation Expense	271,973	636,369	908,342	163,801	422,485	586,286	108,172	213,884	322,056

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended June 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	11,665,904	7,514,341	19,180,245	8,391,240	4,988,771	13,380,011	3,274,664	2,525,570	5,800,234
		Percentage		39.178%	100.000%	43.749%			17.073%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,493,082	6,363,475	2,783,957			1,086,436		
C-DEP	403X70	Depreciation Expense		567	1,447	633			247		
	403X70	Depreciation Expense		4,736	10,560	3,504			2,320		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,870,393	2,493,082	6,363,475	2,783,957	1,655,157	4,439,114	1,086,436	837,925	1,924,361
4	403X70	Depreciation Expense (C-DEP)	880	567	1,447	633	376	1,009	247	191	438
4	403X70	Depreciation Expense	5,824	4,736	10,560	3,504	3,144	6,648	2,320	1,592	3,912
	403X70	Total Depreciation Expense	6,704	5,303	12,007	4,137	3,520	7,657	2,567	1,783	4,350

**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 June 30, 2011  
Average of Monthly Averages Basis

Report ID:  
C-IPL-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	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	1,848,022	0	0	1,848,022	1,848,022	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	0
9		Utility 9	194,058	0	0	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,175,511	0	0	2,001,473	2,001,473	964,981	168,450	40,607	1,174,038	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,599,248	780,242	0	819,006	1,599,248	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	35,460,257	0	0	25,667,198	25,667,198	0	0	6,906,594	6,906,594	0	2,886,465	2,886,465
8		Utility 8	1,283,481	0	0	0	0	0	0	905,817	905,817	0	377,664	377,664
		TOTAL ACCOUNT	38,389,426	780,242	0	26,486,204	27,266,446	0	0	7,812,411	7,812,411	46,440	3,264,129	3,310,569
	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	2,582,226	0	0	1,869,093	1,869,093	0	0	502,940	502,940	0	210,193	210,193
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,949,268	0	0	2,125,939	2,125,939	0	0	585,532	585,532	1,231	236,566	237,797
		TOTAL	44,514,205	780,242	0	30,613,616	31,393,858	964,981	168,450	8,438,550	9,571,981	47,671	3,500,695	3,548,366

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 June 30, 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	5,054,734	5,054,734	0	0
		Total	5,054,734	5,054,734	0	0
		Accum Amort 111X30				
99		Utility 0	469,708	469,708	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	36,708	0	0	36,708
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	33,151	26,214	6,937	0
		Total	539,567	495,922	6,937	36,708
		Accum Amort 111X31				
99		Utility 0	457,682	457,682	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	37,152	0	0	37,152
7		Utility 7	16,787,946	12,151,619	3,269,788	1,366,539
8		Utility 8	262,263	0	185,092	77,171
9		Utility 9	0	0	0	0
		Total	17,545,043	12,609,301	3,454,880	1,480,862
		Accum Amort 111X32				
99		Utility 0	180,186	180,186	0	0
99		Utility 1	11,531	0	11,531	0
99		Utility 2 - Oregon	352	0	0	352
7		Utility 7	1,334,383	965,866	259,898	108,619
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	1,616,080	1,146,052	334,684	135,344
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	42,236	0	0	42,236
7		Utility 7	117,276	84,888	22,842	9,546

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended June 30, 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	172,382	95,065	25,535	51,782
99		Accum Amort 111X70				
		Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,928,238	19,401,506	3,822,036	1,704,696

## 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 June 30, 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	-27,173,023	-19,668,649	-5,292,490	-2,211,884
9	282900	Utility 9	-1,794,950	-1,419,357	-375,593	0
		Total	-28,967,973	-21,088,006	-5,668,083	-2,211,884

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%