

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

PRINT TIME: 11:39 AM

|                                    |  |            |
|------------------------------------|--|------------|
| ELECTRIC RATE OF RETURN            |  | Report ID: |
| For Month Ended September 30, 2011 |  | E-ROR-1A   |
| Average of Monthly Averages Basis  |  |            |

| Ref/Basis | Account | Description                       | System        | Washington    | Idaho       |
|-----------|---------|-----------------------------------|---------------|---------------|-------------|
| E-OPS     |         | Electric Net Operating Income     | 8,430,580     | 5,213,377     | 3,217,203   |
|           |         | Colstrip 3 AFUDC Reallocation Adj | 0             | -15,920       | 15,920      |
|           |         | Adjusted Net Operating Income     | 8,430,580     | 5,197,457     | 3,233,123   |
| E-APL     |         | Electric Net Rate Base            | 1,717,987,882 | 1,104,989,015 | 612,998,867 |
|           |         | RATE OF RETURN                    | 0.491%        | 0.470%        | 0.527%      |

| ELECTRIC ALLOCATION PERCENTAGES    |       | Report ID:                                  |            |             |             |             |            |
|------------------------------------|-------|---|------------|-------------|-------------|-------------|------------|
| For Month Ended September 30, 2011 |       | E-ALL-1A                                    |            |             |             |             |            |
| Average of Monthly Averages Basis  |       |   |            |             |             |             |            |
| Basis                              | Ref   | Description                                 | System     | Washington  | Idaho       |             |            |
| 1                                  | Input | Production/Transmission Ratio               | 12-31-2010 | 100.000%    | 65.160%     | 34.840%     |            |
| 2                                  | Input | Number of Customers                         | 09-30-2011 | 358,279     | 234,741     | 123,538     |            |
|                                    |       | Percent                                     |            | 100.000%    | 65.519%     | 34.481%     |            |
| 3                                  | E-OPS | Direct Distribution Operating Expense       |            | 1,946,801   | 1,229,525   | 717,276     |            |
|                                    |       | Percent                                     |            | 100.000%    | 63.156%     | 36.844%     |            |
|                                    | 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          |

|                                    |  |            |
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| ELECTRIC ALLOCATION PERCENTAGES    |  | Report ID: |
| For Month Ended September 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%      |

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

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

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| ELECTRIC ALLOCATION PERCENTAGES<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-ALL-1A |
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| Basis | Ref   | Description                              | System     | Washington    | Idaho         |             |            |
|-------|-------|--|------------|---------------|---------------|-------------|------------|
| Input |       | Elec/Gas North 4-Factor                  | 01-01-2011 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | 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          |            | 782,806,124   | 485,666,210   | 297,139,914 |            |
|       |       | Percent                                  |            | 100.000%      | 62.042%       | 37.958%     |            |
| 11    |       | Book Deprec (0403.XX, 0404.11 & 0406.XX) |            | 6,657,105     | 4,309,662     | 2,347,443   |            |
|       |       | Percent                                  |            | 100.000%      | 64.738%       | 35.262%     |            |

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| ELECTRIC ALLOCATION PERCENTAGES<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-ALL-1A |
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| Basis | Ref   | Description                           | System                    | Washington               | Idaho                  |
|-------|-------|---------------------------------------|---------------------------|--------------------------|------------------------|
| 12    |       | Net Electric Plant<br>Percent         | 2,010,092,572<br>100.000% | 1,286,069,006<br>63.981% | 724,023,566<br>36.019% |
| 13    | E-PLT | Net Electric General Plant<br>Percent | 142,425,828<br>100.000%   | 92,771,670<br>65.137%    | 49,654,158<br>34.863%  |
| 14    |       | Net Allocated Schedule M's<br>Percent | -46,983,431<br>100.000%   | -30,854,658<br>65.671%   | -16,128,773<br>34.329% |
| 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 |               |             |             |             |
|       |              |               |             |             |             |
| 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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-OPS-1A |
|---|------------------------|

|                                   |         |  | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |           |            |
|-----------------------------------|---------|--|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|------------|
| Ref/Basis                         | Account | Description                                  | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated | Total      |
| REVENUE                           |         |  |                    |            |            |                        |            |            |                   |           |            |
| SALES OF ELECTRICITY:             |         |  |                    |            |            |                        |            |            |                   |           |            |
| 99                                | 440000  | Residential                                  | 23,147,645         | 0          | 23,147,645 | 15,552,544             | 0          | 15,552,544 | 7,595,101         | 0         | 7,595,101  |
| 99                                | 442200  | Commercial - Firm & Int.                     | 25,046,893         | 0          | 25,046,893 | 17,365,083             | 0          | 17,365,083 | 7,681,810         | 0         | 7,681,810  |
| 1                                 | 442300  | Industrial                                   | 10,946,058         | 0          | 10,946,058 | 5,136,175              | 0          | 5,136,175  | 5,809,883         | 0         | 5,809,883  |
| 99                                | 444000  | Public Street & Highway Lighting             | 577,563            | 0          | 577,563    | 380,790                | 0          | 380,790    | 196,773           | 0         | 196,773    |
| 99                                | 499XXX  | Unbilled Revenue                             | -3,662,295         | 0          | -3,662,295 | -2,754,242             | 0          | -2,754,242 | -908,053          | 0         | -908,053   |
| 99                                | 448000  | Interdepartmental Revenue                    | 76,710             | 0          | 76,710     | 65,152                 | 0          | 65,152     | 11,558            | 0         | 11,558     |
| TOTAL SALES TO ULTIMATE CUSTOMERS |         |  | 56,132,574         | 0          | 56,132,574 | 35,745,502             | 0          | 35,745,502 | 20,387,072        | 0         | 20,387,072 |
| 1                                 | 447XXX  | Sales for Resale                             | 0                  | 11,774,471 | 11,774,471 | 0                      | 7,672,245  | 7,672,245  | 0                 | 4,102,226 | 4,102,226  |
| TOTAL SALES OF ELECTRICITY        |         |  | 56,132,574         | 11,774,471 | 67,907,045 | 35,745,502             | 7,672,245  | 43,417,747 | 20,387,072        | 4,102,226 | 24,489,298 |
| OTHER OPERATING REVENUE:          |         |  |                    |            |            |                        |            |            |                   |           |            |
| 99                                | 451000  | Miscellaneous Service Revenue                | 52,041             | 0          | 52,041     | 32,005                 | 0          | 32,005     | 20,036            | 0         | 20,036     |
| 1                                 | 453000  | Sales of Water & Water Power                 | 0                  | 168,888    | 168,888    | 0                      | 110,047    | 110,047    | 0                 | 58,841    | 58,841     |
| 1                                 | 454000  | Rent from Electric Property                  | 252,891            | 5,948      | 258,839    | 181,038                | 3,876      | 184,914    | 71,853            | 2,072     | 73,925     |
| 1                                 | 456XXX  | Other Electric Revenues                      | 13,956             | 15,104,729 | 15,118,685 | 10,333                 | 9,842,241  | 9,852,574  | 3,623             | 5,262,488 | 5,266,111  |
| TOTAL OTHER OPERATING REVENUE     |         |  | 318,888            | 15,279,565 | 15,598,453 | 223,376                | 9,956,164  | 10,179,540 | 95,512            | 5,323,401 | 5,418,913  |
| TOTAL ELECTRIC REVENUE            |         |  | 56,451,462         | 27,054,036 | 83,505,498 | 35,968,878             | 17,628,409 | 53,597,287 | 20,482,584        | 9,425,627 | 29,908,211 |
| EXPENSE                           |         |  |                    |            |            |                        |            |            |                   |           |            |
| STEAM POWER GENERATION EXPENSE:   |         |  |                    |            |            |                        |            |            |                   |           |            |
| OPERATION                         |         |  |                    |            |            |                        |            |            |                   |           |            |
| 1                                 | 500000  | Supervision & Engineering                    | 0                  | 33,832     | 33,832     | 0                      | 22,045     | 22,045     | 0                 | 11,787    | 11,787     |
| 1                                 | 501000  | Fuel   | 0                  | 3,214,978  | 3,214,978  | 0                      | 2,094,880  | 2,094,880  | 0                 | 1,120,098 | 1,120,098  |
| 1                                 | 502000  | Steam Expense                                | 0                  | 370,902    | 370,902    | 0                      | 241,680    | 241,680    | 0                 | 129,222   | 129,222    |
| 1                                 | 505000  | Electric Expense                             | 0                  | 77,691     | 77,691     | 0                      | 50,623     | 50,623     | 0                 | 27,068    | 27,068     |
| 1                                 | 506000  | Miscellaneous Steam Power Generation Expense | 0                  | 206,890    | 206,890    | 0                      | 134,810    | 134,810    | 0                 | 72,080    | 72,080     |
| 1                                 | 507000  | Rent   | 0                  | 6,604      | 6,604      | 0                      | 4,303      | 4,303      | 0                 | 2,301     | 2,301      |
| MAINTENANCE                       |         |  |                    |            |            |                        |            |            |                   |           |            |
| 1                                 | 510000  | Supervision & Engineering                    | 0                  | 39,263     | 39,263     | 0                      | 25,584     | 25,584     | 0                 | 13,679    | 13,679     |
| 1                                 | 511000  | Structures                                   | 0                  | 76,870     | 76,870     | 0                      | 50,088     | 50,088     | 0                 | 26,782    | 26,782     |
| 1                                 | 512000  | Boiler Plant                                 | 0                  | 444,976    | 444,976    | 0                      | 289,946    | 289,946    | 0                 | 155,030   | 155,030    |
| 1                                 | 513000  | Electric Plant                               | 0                  | 96,318     | 96,318     | 0                      | 62,761     | 62,761     | 0                 | 33,557    | 33,557     |
| 1                                 | 514000  | Miscellaneous Steam Plant                    | 0                  | 57,199     | 57,199     | 0                      | 37,271     | 37,271     | 0                 | 19,928    | 19,928     |
| TOTAL STEAM POWER GENERATION EXP  |         |  | 0                  | 4,625,523  | 4,625,523  | 0                      | 3,013,991  | 3,013,991  | 0                 | 1,611,532 | 1,611,532  |

| Ref/Basis | Account | Description                                  | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-----------|---------|--|--------------------|------------|------------|------------------------|------------|------------|-------------------|------------|------------|
|           |         |  | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
|           |         | HYDRAULIC POWER GENERATION EXP:              |                    |            |            |                        |            |            |                   |            |            |
|           |         | OPERATION                                    |                    |            |            |                        |            |            |                   |            |            |
| 1         | 535000  | Supervision & Engineering                    |                    |            |            |                        |            |            |                   |            |            |
| 1         | 536000  | Water for Power                              | 0                  | 244,643    | 244,643    | 0                      | 159,409    | 159,409    | 0                 | 85,234     | 85,234     |
| 1         | 537000  | Hydraulic Expense                            | 0                  | 87,140     | 87,140     | 0                      | 56,780     | 56,780     | 0                 | 30,360     | 30,360     |
| 1         | 538000  | Electric Expense                             | 359,930            | 228,637    | 588,567    | 219,791                | 148,980    | 368,771    | 140,139           | 79,657     | 219,796    |
| 1         | 539000  | Miscellaneous Hydraulic Power Generation Exp | 0                  | 493,345    | 493,345    | 0                      | 321,464    | 321,464    | 0                 | 171,881    | 171,881    |
| 1         | 540000  | Rent   | 0                  | 64,928     | 64,928     | 0                      | 42,307     | 42,307     | 0                 | 22,621     | 22,621     |
| 1         | 540100  | MT Trust Funds Land Settlement Rents         | 455,444            | 0          | 455,444    | 298,912                | 0          | 298,912    | 156,532           | 0          | 156,532    |
|           |         | MAINTENANCE                                  |                    |            |            |                        |            |            |                   |            |            |
| 1         | 541000  | Supervision & Engineering                    |                    |            |            |                        |            |            |                   |            |            |
| 1         | 542000  | Structures                                   | 0                  | 33,774     | 33,774     | 0                      | 22,007     | 22,007     | 0                 | 11,767     | 11,767     |
| 1         | 543000  | Reservoirs, Dams, & Waterways                | 0                  | 23,074     | 23,074     | 0                      | 15,035     | 15,035     | 0                 | 8,039      | 8,039      |
| 1         | 544000  | Electric Plant                               | 0                  | 140,035    | 140,035    | 0                      | 91,247     | 91,247     | 0                 | 48,788     | 48,788     |
| 1         | 545000  | Miscellaneous Hydraulic Plant                | 0                  | 238,450    | 238,450    | 0                      | 155,374    | 155,374    | 0                 | 83,076     | 83,076     |
|           |         | TOTAL HYDRO POWER GENERATION EXP             | 815,374            | 1,665,813  | 2,481,187  | 518,703                | 1,085,443  | 1,604,146  | 296,671           | 580,370    | 877,041    |
|           |         | OTHER POWER GENERATION EXPENSE:              |                    |            |            |                        |            |            |                   |            |            |
|           |         | OPERATION                                    |                    |            |            |                        |            |            |                   |            |            |
| 1         | 546000  | Supervision & Engineering                    |                    |            |            |                        |            |            |                   |            |            |
| 1         | 547000  | Fuel   | 0                  | 456,136    | 456,136    | 0                      | 297,218    | 297,218    | 0                 | 158,918    | 158,918    |
| 1         | 548000  | Generation Expense                           | 0                  | 7,338,197  | 7,338,197  | 0                      | 4,781,569  | 4,781,569  | 0                 | 2,556,628  | 2,556,628  |
| 1         | 549000  | Miscellaneous Other Power Generation Expense | 0                  | -136,108   | -136,108   | 0                      | -88,688    | -88,688    | 0                 | -47,420    | -47,420    |
| 1         | 550000  | Rent   | 0                  | 45,938     | 45,938     | 0                      | 29,933     | 29,933     | 0                 | 16,005     | 16,005     |
|           |         | MAINTENANCE                                  |                    |            |            |                        |            |            |                   |            |            |
| 1         | 551000  | Supervision & Engineering                    |                    |            |            |                        |            |            |                   |            |            |
| 1         | 552000  | Structures                                   | 0                  | 79,815     | 79,815     | 0                      | -52,718    | -52,718    | 0                 | -28,188    | -28,188    |
| 1         | 553000  | Generating & Electric Equipment              | 0                  | 272        | 272        | 0                      | 52,007     | 52,007     | 0                 | 27,808     | 27,808     |
| 1         | 554000  | Miscellaneous Other Power Generation Plant   | 0                  | -167,898   | -167,898   | 0                      | 177        | 177        | 0                 | 95         | 95         |
|           |         | TOTAL OTHER POWER GENERATION EXP             | 0                  | 23,300     | 23,300     | 0                      | -109,402   | -109,402   | 0                 | -58,496    | -58,496    |
|           |         | OTHER POWER SUPPLY EXPENSE:                  |                    |            |            |                        |            |            |                   |            |            |
| E-555     | 555XXX  | Purchased Power                              | 1,533,746          | 16,251,955 | 17,785,701 | 0                      | 4,925,278  | 4,925,278  | 0                 | 2,633,468  | 2,633,468  |
| 1         | 556000  | System Control & Load Dispatching            | 0                  | 63,497     | 63,497     | 0                      | 10,589,773 | 10,589,773 | 1,533,746         | 5,662,182  | 7,195,928  |
| E-557     | 557XXX  | Other Expense                                | 2,549,916          | 15,793,529 | 18,343,445 | 0                      | 41,375     | 41,375     | 0                 | 22,122     | 22,122     |
|           |         | TOTAL OTHER POWER SUPPLY EXPENSE             | 4,083,662          | 32,108,981 | 36,192,643 | 565,584                | 10,291,064 | 10,856,648 | 1,984,332         | 5,502,465  | 7,486,797  |
|           |         | TOTAL POWER PRODUCTION O&M EXP               | 4,899,036          | 45,959,063 | 50,858,099 | 1,084,287              | 29,946,924 | 31,031,211 | 3,518,078         | 11,186,769 | 14,704,847 |
|           |         |  |                    |            |            |                        |            |            | 3,814,749         | 16,012,139 | 19,826,888 |



|   |                        |
|---|------------------------|
| ELECTRIC OPERATING STATEMENT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-OPS-1A |
|---|------------------------|

\*\*\*\*\* 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                       | 5,900            | 173,310           | 179,210           | 0                | 112,929           | 112,929           | 5,900             | 60,381            | 66,281            |
| 1   | 561000        | Load Dispatching                                | 0                | 210,045           | 210,045           | 0                | 136,865           | 136,865           | 0                 | 73,180            | 73,180            |
| 1   | 562000        | Station Expense                                 | 0                | 24,479            | 24,479            | 0                | 15,951            | 15,951            | 0                 | 8,528             | 8,528             |
| 1   | 563000        | Overhead Line Expense                           | 0                | 34,107            | 34,107            | 0                | 22,224            | 22,224            | 0                 | 11,883            | 11,883            |
| 1   | 565000        | Transmission of Electricity by Others           | 0                | 1,455,330         | 1,455,330         | 0                | 948,293           | 948,293           | 0                 | 507,037           | 507,037           |
| 1   | 566000        | Miscellaneous Transmission Expense              | 0                | 73,798            | 73,798            | 0                | 48,087            | 48,087            | 0                 | 25,711            | 25,711            |
| 1   | 567000        | Rent  | 0                | 9,368             | 9,368             | 0                | 6,104             | 6,104             | 0                 | 3,264             | 3,264             |
| <b>MAINTENANCE</b>                          |               |   |                  |                   |                   |                  |                   |                   |                   |                   |                   |
| 1   | 568000        | Supervision & Engineering                       | 0                | 59,940            | 59,940            | 0                | 39,057            | 39,057            | 0                 | 20,883            | 20,883            |
| 1   | 569000        | Structures                                      | 4,648            | 23,336            | 27,984            | 2,614            | 15,206            | 17,820            | 2,034             | 8,130             | 10,164            |
| 1   | 570000        | Station Equipment                               | 0                | 88,067            | 88,067            | 0                | 57,384            | 57,384            | 0                 | 30,683            | 30,683            |
| 1   | 571000        | Overhead Lines                                  | 3,829            | 300,689           | 304,518           | 299              | 195,929           | 196,228           | 3,530             | 104,760           | 108,290           |
| 1   | 572000        | Underground Lines                               | 0                | 459               | 459               | 0                | 299               | 299               | 0                 | 160               | 160               |
| 1   | 573000        | Service Miscellaneous                           | 0                | 5,252             | 5,252             | 0                | 3,422             | 3,422             | 0                 | 1,830             | 1,830             |
| <b>TOTAL TRANSMISSION OPERATING EXP</b>     |               |   | <b>14,377</b>    | <b>2,458,180</b>  | <b>2,472,557</b>  | <b>2,913</b>     | <b>1,601,750</b>  | <b>1,604,663</b>  | <b>11,464</b>     | <b>856,430</b>    | <b>867,894</b>    |
| 1   |               | Deprec Exp-Prod Plant (403x10, 403x20, 403x30)  | 0                | 2,299,882         | 2,299,882         | 0                | 1,498,603         | 1,498,603         | 0                 | 801,279           | 801,279           |
| 1   | 403X40        | Depreciation Expense--Transmission Plant        | 0                | 857,971           | 857,971           | 0                | 559,054           | 559,054           | 0                 | 298,917           | 298,917           |
| 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             |
| 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               |
| 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                          | -934,745         | 0                 | -934,745          | 0                | 0                 | 0                 | -934,745          | 0                 | -934,745          |
| 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         | 21,060           | 0                 | 21,060            | 16,300           | 0                 | 16,300            | 4,760             | 0                 | 4,760             |
| 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            | 24,075           | 0                 | 24,075            | 0                | 0                 | 0                 | 24,075            | 0                 | 24,075            |
| 99  | 407422        | Reg Credit Spokane River Relicense              | 0                | 0                 | 0                 | 0                | 0                 | 0                 | 0                 | 0                 | 0                 |
| 99  | 407450/407499 | Amortization of BPA Residential Exchange Credit | -367,884         | 0                 | -367,884          | -252,768         | 0                 | -252,768          | -115,116          | 0                 | -115,116          |
| 99  | 407460        | DEF CS2 & COLSTRIP O&M                          | -1,553           | 0                 | -1,553            | 0                | 0                 | 0                 | -1,553            | 0                 | -1,553            |
| 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                | 1,182,194         | 1,182,194         | 0                | 770,318           | 770,318           | 0                 | 411,876           | 411,876           |
| <b>TOTAL DEP/AMI/TAXES OTHER THEN FIT</b>   |               |   | <b>-900,055</b>  | <b>4,518,329</b>  | <b>3,618,274</b>  | <b>107,070</b>   | <b>2,944,144</b>  | <b>3,051,214</b>  | <b>-1,007,125</b> | <b>1,574,185</b>  | <b>567,060</b>    |
| <b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b> |               |   | <b>4,013,358</b> | <b>52,935,572</b> | <b>56,948,930</b> | <b>1,194,270</b> | <b>34,492,818</b> | <b>35,687,088</b> | <b>2,819,088</b>  | <b>18,442,754</b> | <b>21,261,842</b> |
| <b>DISTRIBUTION EXPENSES:</b>               |               |   |                  |                   |                   |                  |                   |                   |                   |                   |                   |
| <b>OPERATION:</b>                           |               |   |                  |                   |                   |                  |                   |                   |                   |                   |                   |
| 3   | 580000        | Supervision & Engineering                       | 36,780           | 142,288           | 179,068           | 24,210           | 89,863            | 114,073           | 12,570            | 52,425            | 64,995            |

|                                    |            |
|------------------------------------|------------|
| ELECTRIC OPERATING STATEMENT       | Report ID: |
| For Month Ended September 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     |
|----------------------------------|---------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 3                                | 582000  | Station Expense                                | 57,491    | 2,564     | 60,055    | 41,710    | 1,619     | 43,329    | 15,781    | 945       | 16,726    |
| 3                                | 583000  | Overhead Line Expense                          | 96,380    | 48,337    | 144,717   | 68,532    | 30,528    | 99,060    | 27,848    | 17,809    | 45,657    |
| 3                                | 584000  | Underground Line Expense                       | -19,753   | 0         | -19,753   | -51,094   | 0         | -51,094   | 31,341    | 0         | 31,341    |
| 3                                | 585000  | Street Light & Signal System Operation Expense | 31,597    | 0         | 31,597    | 13,816    | 0         | 13,816    | 17,781    | 0         | 17,781    |
| 3                                | 586000  | Meter Expense                                  | 155,470   | 26,605    | 182,075   | 113,645   | 16,803    | 130,448   | 41,825    | 9,802     | 51,627    |
| 3                                | 587000  | Customer Installations Expense                 | 52,155    | 17,796    | 69,951    | 28,714    | 11,239    | 39,953    | 23,441    | 6,557     | 29,998    |
| 3                                | 588000  | Miscellaneous Distribution Expense             | 225,578   | 295,015   | 520,593   | 137,281   | 186,320   | 323,601   | 88,297    | 108,695   | 196,992   |
| 3                                | 589000  | Rent   | 602       | 20,761    | 21,363    | 602       | 13,112    | 13,714    | 0         | 7,649     | 7,649     |
| MAINTENANCE:                     |         |  |           |           |           |           |           |           |           |           |           |
| 3                                | 590000  | Supervision & Engineering                      | 35,099    | 88,987    | 124,086   | 17,135    | 56,201    | 73,336    | 17,964    | 32,786    | 50,750    |
| 3                                | 591000  | Structures                                     | 35,180    | 0         | 35,180    | 34,913    | 0         | 34,913    | 267       | 0         | 267       |
| 3                                | 592000  | Station Equipment                              | 55,170    | 6,283     | 61,453    | 48,668    | 3,968     | 52,636    | 6,502     | 2,315     | 8,817     |
| 3                                | 593000  | Overhead Lines                                 | 808,027   | 10,791    | 818,818   | 538,332   | 6,815     | 545,147   | 269,695   | 3,976     | 273,671   |
| 3                                | 594000  | Underground Lines                              | 110,455   | 0         | 110,455   | 90,327    | 0         | 90,327    | 20,128    | 0         | 20,128    |
| 3                                | 595000  | Line Transformers                              | 183,766   | 31,906    | 215,672   | 61,216    | 20,151    | 81,367    | 122,550   | 11,755    | 134,305   |
| 3                                | 596000  | Street Light & Signal System Maintenance Exp   | 37,679    | 0         | 37,679    | 27,904    | 0         | 27,904    | 9,775     | 0         | 9,775     |
| 3                                | 597000  | Meters   | 8,039     | 0         | 8,039     | 6,487     | 0         | 6,487     | 1,552     | 0         | 1,552     |
| 3                                | 598000  | Miscellaneous Distribution Expense             | 37,086    | 10,823    | 47,909    | 27,127    | 6,835     | 33,962    | 9,959     | 3,988     | 13,947    |
| TOTAL DISTRIBUTION OPERATING EXP |         |  | 1,946,801 | 702,156   | 2,648,957 | 1,229,525 | 443,454   | 1,672,979 | 717,276   | 258,702   | 975,978   |
| 99                               | 403X50  | Depreciation Expense--Distribution Plant       | 2,536,164 | 429       | 2,536,593 | 1,633,598 | 271       | 1,633,869 | 902,566   | 158       | 902,724   |
| E-OTX                            |         | Taxes Other Than FIT--Distribution             | 3,434,835 | 0         | 3,434,835 | 3,083,895 | 0         | 3,083,895 | 350,940   | 0         | 350,940   |
| TOTAL DISTRIBUTION EXPENSES      |         |  | 7,917,800 | 702,585   | 8,620,385 | 5,947,018 | 443,725   | 6,390,743 | 1,970,782 | 258,860   | 2,229,642 |

|                                    |            |
|------------------------------------|------------|
| ELECTRIC OPERATING STATEMENT       | Report ID: |
| For Month Ended September 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>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                  |                  |                  |                  |                  |                  |                |                  |                  |
| 2   | 901000  | Supervision                            | 0                | 54,061           | 54,061           | 0                | 35,420           | 35,420           | 0              | 18,641           | 18,641           |
| 2   | 902000  | Meter Reading Expenses                 | 211,145          | 8,799            | 219,944          | 195,294          | 5,765            | 201,059          | 15,851         | 3,034            | 18,885           |
| E-903   | 903XXX  | Customer Records & Collection Expenses | 188,775          | 523,846          | 712,621          | 130,281          | 343,219          | 473,500          | 58,494         | 180,627          | 239,121          |
| 2   | 904000  | Uncollectible Accounts                 | 0                | 237,608          | 237,608          | 0                | 155,678          | 155,678          | 0              | 81,930           | 81,930           |
| 2   | 905000  | Misc Customer Accounts                 | 0                | 12,419           | 12,419           | 0                | 8,137            | 8,137            | 0              | 4,282            | 4,282            |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>399,920</b>   | <b>836,733</b>   | <b>1,236,653</b> | <b>325,575</b>   | <b>548,219</b>   | <b>873,794</b>   | <b>74,345</b>  | <b>288,514</b>   | <b>362,859</b>   |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                  |                  |                  |                  |                  |                  |                |                  |                  |
| E-908   | 908XXX  | Customer Assistance Expenses           | 2,198,963        | 18,500           | 2,217,463        | 1,605,308        | 12,121           | 1,617,429        | 593,655        | 6,379            | 600,034          |
| 2   | 909000  | Advertising                            | 0                | 43,226           | 43,226           | 0                | 28,321           | 28,321           | 0              | 14,905           | 14,905           |
| 2   | 910000  | Misc Customer Service & Info Exp       | 0                | 19,061           | 19,061           | 0                | 12,489           | 12,489           | 0              | 6,572            | 6,572            |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>2,198,963</b> | <b>80,787</b>    | <b>2,279,750</b> | <b>1,605,308</b> | <b>52,931</b>    | <b>1,658,239</b> | <b>593,655</b> | <b>27,856</b>    | <b>621,511</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                               | 58,128           | 1,587,674        | 1,645,802        | 47,639           | 1,054,057        | 1,101,696        | 10,489         | 533,617          | 544,106          |
| 4   | 921000  | Office Supplies & Expenses             | 10,565           | 265,708          | 276,273          | 10,565           | 176,404          | 186,969          | 0              | 89,304           | 89,304           |
| 4   | 922000  | Admin Exp Transferred--Credit          | 0                | -6,103           | -6,103           | 0                | -4,052           | -4,052           | 0              | -2,051           | -2,051           |
| 4   | 923000  | Outside Services Employed              | -4,618           | 1,008,440        | 1,003,822        | -4,618           | 669,503          | 664,885          | 0              | 338,937          | 338,937          |
| 4   | 924000  | Property Insurance Premium             | 0                | 112,442          | 112,442          | 0                | 74,650           | 74,650           | 0              | 37,792           | 37,792           |
| 4   | 925XXX  | Injuries and Damages                   | 79               | 359,993          | 360,072          | 79               | 238,999          | 239,078          | 0              | 120,994          | 120,994          |
| 4   | 926XXX  | Employee Pensions and Benefits         | 28,280           | 74,030           | 102,310          | 20,881           | 49,149           | 70,030           | 7,399          | 24,881           | 32,280           |
| 4   | 927000  | Franchise Requirements                 | 482              | 0                | 482              | 0                | 0                | 0                | 482            | 0                | 482              |
| 1   | 928000  | Regulatory Commission Expenses         | 198,258          | 337,236          | 535,494          | 136,519          | 219,743          | 356,262          | 61,739         | 117,493          | 179,232          |
| 4   | 930000  | Miscellaneous General Expenses         | 4,973            | 343,249          | 348,222          | 2,982            | 227,883          | 230,865          | 1,991          | 115,366          | 117,357          |
| 4   | 931000  | Rents                                  | 2,851            | 71,396           | 74,247           | 2,044            | 47,400           | 49,444           | 807            | 23,996           | 24,803           |
| 4   | 935000  | Maintenance of General Plant           | 68,450           | 556,196          | 624,646          | 25,066           | 369,259          | 394,325          | 43,384         | 186,937          | 230,321          |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>367,448</b>   | <b>4,710,261</b> | <b>5,077,709</b> | <b>241,157</b>   | <b>3,122,995</b> | <b>3,364,152</b> | <b>126,291</b> | <b>1,587,266</b> | <b>1,713,557</b> |

|   |                        |
|---|------------------------|
| ELECTRIC OPERATING STATEMENT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-OPS-1A |
|---|------------------------|

|           |         |                                     | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-----------|---------|-------------------------------------|--------------------|------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
| Ref/Basis | Account | Description                         | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| E-ADP     |         | Depreciation Expense--General Plant | 282,723            | 671,681    | 954,404     | 169,562                | 445,929    | 615,491    | 113,161           | 225,752    | 338,913    |
| 4         | 404X31  | Amortization - Mainframe Software   | 6,647              | 422,012    | 428,659     | 6,647                  | 280,174    | 286,821    | 0                 | 141,838    | 141,838    |
| 4         | 404X32  | Amortization - PC Software          | 0                  | 34,209     | 34,209      | 0                      | 22,711     | 22,711     | 0                 | 11,498     | 11,498     |
| 4         | 404X50  | Amortization - Leasehold Imp        | 0                  | 622        | 622         | 0                      | 413        | 413        | 0                 | 209        | 209        |
|           |         | TOTAL ADMIN & GENERAL EXPENSES      | 656,818            | 5,838,785  | 6,495,603   | 417,366                | 3,872,222  | 4,289,588  | 239,452           | 1,966,563  | 2,206,015  |
|           |         | TOTAL EXPENSES BEFORE FIT           | 15,186,859         | 60,394,462 | 75,581,321  | 9,489,537              | 39,409,915 | 48,899,452 | 5,697,322         | 20,984,547 | 26,681,869 |
|           |         | NET OPERATING INCOME BEFORE FIT     |                    |            | 7,924,177   |                        |            | 4,697,835  |                   |            | 3,226,342  |
| E-FIT     |         | FEDERAL INCOME TAX--Normal Accrual  |                    |            | -14,274,283 |                        |            | -9,711,244 |                   |            | -4,563,039 |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX         |                    |            | 13,780,474  |                        |            | 9,203,908  |                   |            | 4,576,566  |
| E-FIT     |         | AMORTIZED ITC - NOXON               |                    |            | -12,594     |                        |            | -8,206     |                   |            | -4,388     |
|           |         | ELECTRIC NET OPERATING INCOME       |                    |            | 8,430,580   |                        |            | 5,213,377  |                   |            | 3,217,203  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 65.160% | 34.840% |
| E-ALL | 2  | Number of Customers                   | 100.000% | 65.519% | 34.481% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 63.156% | 36.844% |
| 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<br>EXPENSES--ACCOUNT 555<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-555-1A |
|---|------------------------|

|                   |           |                               | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |           |           |
|-------------------|-----------|-------------------------------|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|-----------|
| Ref/Basis         | Account   | Description                   | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated | Total     |
| 1                 | 5000/5551 | Purchased Power               | 0                  | 12,431,303 | 12,431,303 | 0                      | 8,100,237  | 8,100,237  | 0                 | 4,331,066 | 4,331,066 |
| 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  | 1,533,746          | 0          | 1,533,746  | 0                      | 0          | 0          | 1,533,746         | 0         | 1,533,746 |
| 1                 | 555550    | Non Monetary - Exchange Power | 0                  | -56,083    | -56,083    | 0                      | -36,544    | -36,544    | 0                 | -19,539   | -19,539   |
| 1                 | 555690    | Generation Other - Lancaster  | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0         |
| 1                 | 555700    | Bookout Purchases             | 0                  | 3,830,083  | 3,830,083  | 0                      | 2,495,682  | 2,495,682  | 0                 | 1,334,401 | 1,334,401 |
| 1                 | 555710    | Intercompany Purchase         | 0                  | 46,652     | 46,652     | 0                      | 30,398     | 30,398     | 0                 | 16,254    | 16,254    |
| TOTAL ACCOUNT 555 |           |                               | 1,533,746          | 16,251,955 | 17,785,701 | 0                      | 10,589,773 | 10,589,773 | 1,533,746         | 5,662,182 | 7,195,928 |

ALLOCATION RATIOS:

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

|   |                        |
|---|------------------------|
| ALLOCATION OF OTHER POWER SUPPLY EXP<br>EXPENSE--ACCOUNT 557<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-557-1A |
|---|------------------------|

|                   |         |  | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-------------------|---------|--|--------------------|------------|------------|------------------------|------------|------------|-------------------|------------|------------|
| Ref/Basis         | Account | Description                                | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| 1                 | 557000  | Other Expenses                             | 0                  | 483,906    | 483,906    | 0                      | 315,313    | 315,313    | 0                 | 168,593    | 168,593    |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | -3,413,742 | -3,413,742 | 0                      | -2,224,394 | -2,224,394 | 0                 | -1,189,348 | -1,189,348 |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | 10,901,531 | 10,901,531 | 0                      | 7,103,438  | 7,103,438  | 0                 | 3,798,093  | 3,798,093  |
| 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                           | -62,067            | 0          | -62,067    | 0                      | 0          | 0          | -62,067           | 0          | -62,067    |
| 1                 | 557170  | Broker Fees - Power                        | 0                  | 86,944     | 86,944     | 0                      | 56,653     | 56,653     | 0                 | 30,291     | 30,291     |
| 1                 | 557200  | Nez Perce                                  | 68,225             | 0          | 68,225     | 41,458                 | 0          | 41,458     | 26,767            | 0          | 26,767     |
| 99                | 557280  | Washington ERM Deferred                    | 524,126            | 0          | 524,126    | 524,126                | 0          | 524,126    | 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                         | 551,235            | 0          | 551,235    | 0                      | 0          | 0          | 551,235           | 0          | 551,235    |
| 99                | 557390  | Idaho PCA Amortization                     | 1,468,397          | 0          | 1,468,397  | 0                      | 0          | 0          | 1,468,397         | 0          | 1,468,397  |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | -6,778     | -6,778     | 0                      | -4,417     | -4,417     | 0                 | -2,361     | -2,361     |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 2,686,608  | 2,686,608  | 0                      | 1,750,594  | 1,750,594  | 0                 | 936,014    | 936,014    |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | -2,686,608 | -2,686,608 | 0                      | -1,750,594 | -1,750,594 | 0                 | -936,014   | -936,014   |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 7,712,868  | 7,712,868  | 0                      | 5,025,705  | 5,025,705  | 0                 | 2,687,163  | 2,687,163  |
| TOTAL ACCOUNT 557 |         |  | 2,549,916          | 15,793,529 | 18,343,445 | 565,584                | 10,291,064 | 10,856,648 | 1,984,332         | 5,502,465  | 7,486,797  |

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<br>EXPENSES--ACCOUNT 903<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-903-1A |
|---|------------------------|

|                   |         |                                  | ***** SYSTEM ***** |           |         | ***** WASHINGTON ***** |           |         | ***** IDAHO ***** |           |         |
|-------------------|---------|----------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
| Ref/Basis         | Account | Description                      | Direct             | Allocated | Total   | Direct                 | Allocated | Total   | Direct            | Allocated | Total   |
| 2                 | 903000  | Customer Records and Collections | 188,775            | 523,846   | 712,621 | 130,281                | 343,219   | 473,500 | 58,494            | 180,627   | 239,121 |
| 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 |         |                                  | 188,775            | 523,846   | 712,621 | 130,281                | 343,219   | 473,500 | 58,494            | 180,627   | 239,121 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers | 100.000% | 65.519% | 34.481% |
| E-ALL | 12 | Net Electric Plant  | 100.000% | 63.981% | 36.019% |

|  |                        |
|--|------------------------|
| ALLOCATION OF CUSTOMER ASSISTANCE<br>EXPENSE--ACCOUNT 908<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-908-1A |
|--|------------------------|

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

| Ref/Basis         | Account | Description                                 | Direct    | Allocated | Total     | Direct    | Allocated | Total     | Direct  | Allocated | Total   |
|-------------------|---------|---|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|---------|
| 2                 | 908000  | Customer Assistance Expense                 | 31,396    | 18,500    | 49,896    | 17,335    | 12,121    | 29,456    | 14,061  | 6,379     | 20,440  |
| 99                | 908600  | Public Purpose Tariff Rider Expense Offset  | 2,258,936 | 0         | 2,258,936 | 1,650,164 | 0         | 1,650,164 | 608,772 | 0         | 608,772 |
| 99                | 908610  | Limited Income Tax Refund Program           | 74,325    | 0         | 74,325    | 74,325    | 0         | 74,325    | 0       | 0         | 0       |
| 99                | 908690  | Unbilled Public Purpose Tariff Amortization | -165,694  | 0         | -165,694  | -136,516  | 0         | -136,516  | -29,178 | 0         | -29,178 |
| 99                | 908990  | DSM Amortization                            | 0         | 0         | 0         | 0         | 0         | 0         | 0       | 0         | 0       |
| TOTAL ACCOUNT 908 |         |   | 2,198,963 | 18,500    | 2,217,463 | 1,605,308 | 12,121    | 1,617,429 | 593,655 | 6,379     | 600,034 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers | 100.000% | 65.519% | 34.481% |
| E-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |



|   |                        |
|---|------------------------|
| FEDERAL INCOME TAXES--ELECTRIC<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-INT-1A |
|---|------------------------|

| Ref/Basis | Description  | System        | Washington    | Idaho       |
|-----------|--|---------------|---------------|-------------|
|           | Debt   |               |               |             |
| 1         | Washington Capital Structure Ratio                                   |               | 53.50%        |             |
| 2         | Idaho Capital Structure Ratio  |               |               | 50.00%      |
| 3         | Cost of Debt   |               | 5.93%         | 6.60%       |
|           | Total Weighted Cost  |               | 3.173%        | 3.300%      |
| E-APL     | Net Rate Base  | 1,717,987,882 | 1,104,989,015 | 612,998,867 |
|           | Interest Deduction for FIT Calculation                               | 55,290,264    | 35,061,301    | 20,228,963  |
| 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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis |  | Report ID:<br>E-FIT-1A        |             |             |         |
|---|--|-------------------------------|-------------|-------------|---------|
| Ref/Basis   | Description                                    | System                        | Washington  | Idaho       |         |
|   | Calculation of Taxable Operating Income:       |                               |             |             |         |
| E-OPS   | Operating Revenue                              | 83,505,498                    | 53,597,287  | 29,908,211  |         |
| E-OPS   | Operating & Maintenance Expense                | 64,573,725                    | 40,205,038  | 24,368,687  |         |
| E-OPS   | Book Depreciation & Amortization               | 6,390,567                     | 4,840,201   | 1,550,366   |         |
| E-OTX   | Taxes Other than FIT                           | 4,617,029                     | 3,854,213   | 762,816     |         |
|   | Net Operating Income Before FIT                | 7,924,177                     | 4,697,835   | 3,226,342   |         |
|   |  |                               |             | 0           |         |
| E-INT   | Less: Monthly Interest Expense                 | 4,607,522                     | 2,921,775   | 1,685,747   |         |
| E-SCM   | Add: Schedule M Additions                      | -31,243,622                   | -22,004,046 | -9,239,576  |         |
| E-SCM   | Less: Schedule M Deductions                    | 12,833,681                    | 7,503,427   | 5,330,254   |         |
|   | Taxable Net Operating Income                   | -40,760,648                   | -27,731,413 | -13,029,235 |         |
|   | Tax Rate                                       | 35.00%                        | 35.00%      | 35.00%      |         |
|   | Total Federal Income Tax                       | -14,266,227                   | -9,705,995  | -4,560,232  |         |
| 1   | Production Tax Credit                          | (8,056)                       | (5,249)     | (2,807)     |         |
| 1   | Investment Tax Credit - Noxon *                | 0                             | 0           | 0           |         |
|   | Total Net Federal Income Tax                   | -14,274,283                   | -9,711,244  | -4,563,039  |         |
| E-DTE   | Deferred FIT                                   | 13,780,474                    | 9,203,908   | 4,576,566   |         |
| 1   | 411400 Amortized Investment Tax Credit - Noxon | (12,594)                      | (8,206)     | (4,388)     |         |
|   | Total Net FIT/Deferred FIT                     | -506,403                      | -515,542    | 9,139       |         |
| 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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-SCM-1A |
|--|------------------------|

|                            |             |   | ***** 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 )    | 2,835,957          | 4,370,728   | 7,206,685   | 1,814,621              | 2,861,839   | 4,676,460   | 1,021,336         | 1,508,889   | 2,530,225   |
| 12                         | 997001      | Contributions In Aid of Construction            | 0                  | 450,096     | 450,096     | 0                      | 287,976     | 287,976     | 0                 | 162,120     | 162,120     |
| 2                          | 997002      | Injuries and Damages                            | 0                  | -5,000      | -5,000      | 0                      | -3,276      | -3,276      | 0                 | -1,724      | -1,724      |
| 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                  | 270,980     | 270,980     | 0                      | 179,904     | 179,904     | 0                 | 91,076      | 91,076      |
| 99                         | 997007      | Idaho PCA                                       | 2,021,348          | 0           | 2,021,348   | 0                      | 0           | 0           | 2,021,348         | 0           | 2,021,348   |
| 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                  | 30,775      | 30,775      | 0                      | 20,432      | 20,432      | 0                 | 10,343      | 10,343      |
| 12                         | 997016      | Redemption Expense Amortization                 | 0                  | 133,983     | 133,983     | 0                      | 85,724      | 85,724      | 0                 | 48,259      | 48,259      |
| 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                                | -1,941,540         | 0           | -1,941,540  | -1,295,000             | 0           | -1,295,000  | -646,540          | 0           | -646,540    |
| 1                          | 997019      | CSS Temporary Service Fees                      | 23,323             | 0           | 23,323      | 4,410                  | 0           | 4,410       | 18,913            | 0           | 18,913      |
| 4                          | 997020      | FAS87 Current Pension Accrual                   | 0                  | -31,039,328 | -31,039,328 | 0                      | -20,607,010 | -20,607,010 | 0                 | -10,432,318 | -10,432,318 |
| 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                        | 5,900              | 0           | 5,900       | 0                      | 0           | 0           | 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                  | -7,588,418  | -7,588,418  | 0                      | -4,855,146  | -4,855,146  | 0                 | -2,733,272  | -2,733,272  |
| 99                         | 997033      | BPA Residential Exchange                        | 8,716              | 0           | 8,716       | -575                   | 0           | -575        | 9,291             | 0           | 9,291       |
| 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                  | -2,937      | -2,937      | 0                      | -1,914      | -1,914      | 0                 | -1,023      | -1,023      |
| 99                         | 997064      | Chicago Climate Exchange                        | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                         | 997065      | Amortization - Unbilled Revenue Add-Ins         | -150,734           | 0           | -150,734    | -118,723               | 0           | -118,723    | -32,011           | 0           | -32,011     |
| 1                          | 997080      | Book Transportation Depreciation                | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                          | 997081      | Deferred Compensation                           | 0                  | -754,696    | -754,696    | 0                      | -501,043    | -501,043    | 0                 | -253,653    | -253,653    |
| 1                          | 997082      | Meal Disallowances                              | 0                  | 30,115      | 30,115      | 0                      | 19,993      | 19,993      | 0                 | 10,122      | 10,122      |
| 1                          | 997083      | Paid Time Off                                   | 0                  | -261,340    | -261,340    | 0                      | -173,504    | -173,504    | 0                 | -87,836     | -87,836     |
| 1                          | 997084      | Customer Uncollectibles                         | 0                  | -5,949      | -5,949      | 0                      | -3,898      | -3,898      | 0                 | -2,051      | -2,051      |
| 99                         | 997088      | Deferred O&M Colstrip & CS2                     | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| TOTAL SCHEDULE M ADDITIONS |             |   | 3,130,188          | -34,373,810 | -31,243,622 | 687,714                | -22,691,760 | -22,004,046 | 2,442,474         | -11,682,050 | -9,239,576  |

|  |                        |
|--|------------------------|
| ELECTRIC SCHEDULE M ITEMS<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-SCM-1A |
|--|------------------------|

| ***** SYSTEM *****          |   |          | ***** WASHINGTON ***** |            |          | ***** IDAHO ***** |           |         |           |           |
|-----------------------------|---|----------|------------------------|------------|----------|-------------------|-----------|---------|-----------|-----------|
| Ref/Basis                   | Description                                     | Direct   | Allocated              | Total      | Direct   | Allocated         | Total     | Direct  | Allocated | Total     |
| Schedule M Deductions:      |   |          |                        |            |          |                   |           |         |           |           |
| 1                           | 997041 Rathdrum Turbine Lease, Tax              | 0        | 35,398                 | 35,398     | 0        | 23,065            | 23,065    | 0       | 12,333    | 12,333    |
| 99                          | 997043 Washington Deferred Power Costs          | -524,126 | 0                      | -524,126   | -524,126 | 0                 | -524,126  | 0       | 0         | 0         |
| 1                           | 997044 Non-Monetary Power Costs                 | 0        | 56,083                 | 56,083     | 0        | 36,544            | 36,544    | 0       | 19,539    | 19,539    |
| 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) | -21,983  | 0                      | -21,983    | 0        | 0                 | 0         | -21,983 | 0         | -21,983   |
| 11                          | 997049 Tax Depreciation                         | 0        | 12,493,160             | 12,493,160 | 0        | 8,087,822         | 8,087,822 | 0       | 4,405,338 | 4,405,338 |
| 99                          | 997050 CS2 Levelized Return                     | -24,075  | 0                      | -24,075    | 0        | 0                 | 0         | -24,075 | 0         | -24,075   |
| 99                          | 997051 Wind Generation AFUDC - ID               | 10,848   | 0                      | 10,848     | 0        | 0                 | 0         | 10,848  | 0         | 10,848    |
| 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                   | 985,872  | 0                      | 985,872    | 0        | 0                 | 0         | 985,872 | 0         | 985,872   |
| TOTAL SCHEDULE M DEDUCTIONS |   | 226,086  | 12,607,595             | 12,833,681 | -659,162 | 8,162,589         | 7,503,427 | 885,248 | 4,445,006 | 5,330,254 |

ALLOCATION RATIOS:

|       |    |  |          |         |         |
|-------|----|--|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio            | 100.000% | 65.160% | 34.840% |
| E-ALL | 2  | Number of Customers                      | 100.000% | 65.519% | 34.481% |
| E-ALL | 3  | Direct Distribution Operating Expense    | 100.000% | 63.156% | 36.844% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio            | 100.000% | 66.390% | 33.610% |
| E-ALL | 10 | Net Electric Distribution Plant          | 100.000% | 62.042% | 37.958% |
| E-ALL | 11 | Book Deprec (0403.XX, 0404.11 & 0406.XX) | 100.000% | 64.738% | 35.262% |
| E-ALL | 12 | Net Electric Plant                       | 100.000% | 63.981% | 36.019% |
| E-ALL | 99 | Not Allocated                            | 0.000%   | 0.000%  | 0.000%  |

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

\*\*\*\*\* 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        | 13,461,673 | 13,461,673 | 0       | 8,840,415 | 8,840,415 | 0        | 4,621,258 | 4,621,258 |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washington | 220,381  | 0          | 220,381    | 220,381 | 0         | 220,381   | 0        | 0         | 0         |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho      | -127,570 | 0          | -127,570   | 0       | 0         | 0         | -127,570 | 0         | -127,570  |
|   | 410100  | Total  | 92,811   | 13,461,673 | 13,554,484 | 220,381 | 8,840,415 | 9,060,796 | -127,570 | 4,621,258 | 4,493,688 |
| 14  | 411100  | Deferred Federal Income Tax Expense - Allocated  | 0        | 359,352    | 359,352    | 0       | 235,990   | 235,990   | 0        | 123,362   | 123,362   |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washington | -92,878  | 0          | -92,878    | -92,878 | 0         | -92,878   | 0        | 0         | 0         |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho      | -40,484  | 0          | -40,484    | 0       | 0         | 0         | -40,484  | 0         | -40,484   |
|   | 411100  | Total  | -133,362 | 359,352    | 225,990    | -92,878 | 235,990   | 143,112   | -40,484  | 123,362   | 82,878    |
| Total Deferred Federal Income Tax Expense |         |  | -40,551  | 13,821,025 | 13,780,474 | 127,503 | 9,076,405 | 9,203,908 | -168,054 | 4,744,620 | 4,576,566 |

|       |    |                            |          |         |         |
|-------|----|----------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's | 100.000% | 65.674% | 34.326% |
| E-ALL | 99 | Not Allocated              | 0.000%   | 0.000%  | 0.000%  |

|  |                        |
|--|------------------------|
| TAXES OTHER THAN FEDERAL INCOME TAX<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-OTX-1A |
|--|------------------------|

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

| Ref/Basis                       | Account | Description                               | Direct    | Allocated | Total     | Direct    | Allocated | Total     | Direct  | Allocated | Total   |
|---------------------------------|---------|---|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|---------|
| PRODUCTION & TRANSMISSION       |         |   |           |           |           |           |           |           |         |           |         |
| 1                               | 408130  | State Excise Tax                          | 0         | 0         | 0         | 0         | 0         | 0         | 0       | 0         | 0       |
| 1                               | 408140  | State Kwh Generation Tax                  | 0         | 107,184   | 107,184   | 0         | 69,841    | 69,841    | 0       | 37,343    | 37,343  |
| 1                               | 408150  | R&P Property Tax--Production              | 0         | 915,807   | 915,807   | 0         | 596,740   | 596,740   | 0       | 319,067   | 319,067 |
| 1                               | 408180  | R&P Property Tax--Transmission            | 0         | 291,937   | 291,937   | 0         | 190,226   | 190,226   | 0       | 101,711   | 101,711 |
| 1                               | 409100  | State Income Tax--Montana & Oregon        | 0         | -132,734  | -132,734  | 0         | -86,489   | -86,489   | 0       | -46,245   | -46,245 |
| TOTAL PRODUCTION & TRANSMISSION |         |   | 0         | 1,182,194 | 1,182,194 | 0         | 770,318   | 770,318   | 0       | 411,876   | 411,876 |
| DISTRIBUTION                    |         |   |           |           |           |           |           |           |         |           |         |
| 99                              | 408110  | State Excise Tax                          | 1,445,254 | 0         | 1,445,254 | 1,445,254 | 0         | 1,445,254 | 0       | 0         | 0       |
| 99                              | 408120  | Municipal Occupation & License Tax        | 1,614,746 | 0         | 1,614,746 | 1,347,558 | 0         | 1,347,558 | 267,188 | 0         | 267,188 |
| 99                              | 408160  | Miscellaneous State or Local Tax--WA & ID | 10        | 0         | 10        | 0         | 0         | 0         | 10      | 0         | 10      |
| 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                   | -79,458   | 0         | -79,458   | 0         | 0         | 0         | -79,458 | 0         | -79,458 |
| TOTAL DISTRIBUTION              |         |   | 3,434,835 | 0         | 3,434,835 | 3,083,895 | 0         | 3,083,895 | 350,940 | 0         | 350,940 |
| TOTAL TAXES OTHER THAN FIT      |         |   | 3,434,835 | 1,182,194 | 4,617,029 | 3,083,895 | 770,318   | 3,854,213 | 350,940 | 411,876   | 762,816 |

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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-PLT-1A |
|---|------------------------|

|                                  |               |   | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|----------------------------------|---------------|---|--------------------|---------------|---------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis                        | Account       | Description                                     | Direct             | Allocated     | Total         | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| PLANT IN SERVICE                 |               |   |                    |               |               |                        |             |             |                   |             |             |
| INTANGIBLE PLANT:                |               |   |                    |               |               |                        |             |             |                   |             |             |
| 1                                | 182324/182325 | CDA Lake CDR/PA Fund                            | 0                  | 11,608,333    | 11,608,333    | 0                      | 7,563,990   | 7,563,990   | 0                 | 4,044,343   | 4,044,343   |
| 1                                | 182381        | CDA Settlement                                  | 0                  | 39,458,466    | 39,458,466    | 0                      | 25,711,136  | 25,711,136  | 0                 | 13,747,330  | 13,747,330  |
| 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) | 1,125,588          | 27,637,637    | 28,763,225    | 1,125,588              | 18,348,627  | 19,474,215  | 0                 | 9,289,010   | 9,289,010   |
| 4                                | C-IPL         | Misc Intangible Plant-PC Software (303110)      | 0                  | 2,142,606     | 2,142,606     | 0                      | 1,422,476   | 1,422,476   | 0                 | 720,130     | 720,130     |
| TOTAL INTANGIBLE PLANT           |               |   | 1,859,932          | 126,897,733   | 128,757,665   | 1,859,932              | 83,052,859  | 84,912,791  | 0                 | 43,844,874  | 43,844,874  |
| 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                  | 125,247,357   | 125,247,357   | 0                      | 81,611,178  | 81,611,178  | 0                 | 43,636,179  | 43,636,179  |
| 1                                | 312000        | Boiler Plant                                    | 0                  | 169,778,389   | 169,778,389   | 0                      | 110,627,598 | 110,627,598 | 0                 | 59,150,791  | 59,150,791  |
| 1                                | 313000        | Generators                                      | 0                  | 6,770         | 6,770         | 0                      | 4,411       | 4,411       | 0                 | 2,359       | 2,359       |
| 1                                | 314000        | Turbogenerator Units                            | 0                  | 49,327,813    | 49,327,813    | 0                      | 32,142,003  | 32,142,003  | 0                 | 17,185,810  | 17,185,810  |
| 1                                | 315000        | Accessory Electric Equipment                    | 0                  | 26,937,717    | 26,937,717    | 0                      | 17,552,616  | 17,552,616  | 0                 | 9,385,101   | 9,385,101   |
| 1                                | 316000        | Miscellaneous Power Plant Equipment             | 0                  | 15,672,108    | 15,672,108    | 0                      | 10,211,946  | 10,211,946  | 0                 | 5,460,162   | 5,460,162   |
| TOTAL STEAM PRODUCTION PLANT     |               |   | 0                  | 389,200,549   | 389,200,549   | 0                      | 253,603,077 | 253,603,077 | 0                 | 135,597,472 | 135,597,472 |
| HYDRAULIC PRODUCTION PLANT:      |               |   |                    |               |               |                        |             |             |                   |             |             |
| 1                                | 330XXX        | Land & Land Rights                              | 0                  | 57,298,123    | 57,298,123    | 0                      | 37,335,457  | 37,335,457  | 0                 | 19,962,666  | 19,962,666  |
| 1                                | 331XXX        | Structures & Improvements                       | 0                  | 43,159,819    | 43,159,819    | 0                      | 28,122,938  | 28,122,938  | 0                 | 15,036,881  | 15,036,881  |
| 1                                | 332XXX        | Reservoirs, Dams, & Waterways                   | 0                  | 120,244,515   | 120,244,515   | 0                      | 78,351,326  | 78,351,326  | 0                 | 41,893,189  | 41,893,189  |
| 1                                | 333000        | Waterwheels, Turbines, & Generators             | 0                  | 155,031,271   | 155,031,271   | 0                      | 101,018,376 | 101,018,376 | 0                 | 54,012,895  | 54,012,895  |
| 1                                | 334000        | Accessory Electric Equipment                    | 0                  | 33,880,503    | 33,880,503    | 0                      | 22,076,536  | 22,076,536  | 0                 | 11,803,967  | 11,803,967  |
| 1                                | 335XXX        | Miscellaneous Power Plant Equipment             | 0                  | 7,636,651     | 7,636,651     | 0                      | 4,976,042   | 4,976,042   | 0                 | 2,660,609   | 2,660,609   |
| 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                  | 419,250,445   | 419,250,445   | 0                      | 273,183,590 | 273,183,590 | 0                 | 146,066,855 | 146,066,855 |
| 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                  | 16,468,640    | 16,468,640    | 0                      | 10,730,966  | 10,730,966  | 0                 | 5,737,674   | 5,737,674   |
| 1                                | 342000        | Fuel Holders, Producers, & Accessories          | 0                  | 21,157,930    | 21,157,930    | 0                      | 13,786,507  | 13,786,507  | 0                 | 7,371,423   | 7,371,423   |
| 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                  | 17,024,409    | 17,024,409    | 0                      | 11,093,105  | 11,093,105  | 0                 | 5,931,304   | 5,931,304   |
| 1                                | 346000        | Miscellaneous Power Plant Equipment             | 0                  | 1,624,161     | 1,624,161     | 0                      | 1,058,303   | 1,058,303   | 0                 | 565,858     | 565,858     |
| TOTAL OTHER PRODUCTION PLANT     |               |   | 0                  | 278,345,431   | 278,345,431   | 0                      | 181,369,883 | 181,369,883 | 0                 | 96,975,548  | 96,975,548  |
| TOTAL PRODUCTION PLANT           |               |   | 0                  | 1,086,796,425 | 1,086,796,425 | 0                      | 708,156,550 | 708,156,550 | 0                 | 378,639,875 | 378,639,875 |

|   |                        |
|---|------------------------|
| ELECTRIC UTILITY PLANT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-PLT-1A |
|---|------------------------|

|   |         |                                  | ***** 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                    | 19,183,301           | 19,183,301           | 0                      | 12,499,839           | 12,499,839           | 0                  | 6,683,462          | 6,683,462            |
| 1   | 352XXX  | Structures & Improvements        | 0                    | 16,660,711           | 16,660,711           | 0                      | 10,856,119           | 10,856,119           | 0                  | 5,804,592          | 5,804,592            |
| 1   | 353000  | Station Equipment                | 0                    | 198,542,408          | 198,542,408          | 0                      | 129,370,233          | 129,370,233          | 0                  | 69,172,175         | 69,172,175           |
| 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                    | 137,249,886          | 137,249,886          | 0                      | 89,432,026           | 89,432,026           | 0                  | 47,817,860         | 47,817,860           |
| 1   | 356000  | Overhead Conductors & Devices    | 0                    | 109,560,474          | 109,560,474          | 0                      | 71,389,605           | 71,389,605           | 0                  | 38,170,869         | 38,170,869           |
| 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>505,125,406</b>   | <b>505,125,406</b>   | <b>0</b>               | <b>329,139,714</b>   | <b>329,139,714</b>   | <b>0</b>           | <b>175,985,692</b> | <b>175,985,692</b>   |
| <b>DISTRIBUTION PLANT:</b>                |         |                                  |                      |                      |                      |                        |                      |                      |                    |                    |                      |
| 99  | 360200  | Land & Land Rights               | 4,490,808            | 0                    | 4,490,808            | 3,340,938              | 0                    | 3,340,938            | 1,149,870          | 0                  | 1,149,870            |
| 99  | 360400  | Land Easements                   | 1,836,970            | 0                    | 1,836,970            | 139,196                | 0                    | 139,196              | 1,697,774          | 0                  | 1,697,774            |
| 99  | 361000  | Structures & Improvements        | 15,672,980           | 0                    | 15,672,980           | 10,840,746             | 0                    | 10,840,746           | 4,832,234          | 0                  | 4,832,234            |
| 99  | 362000  | Station Equipment                | 102,137,295          | 0                    | 102,137,295          | 66,205,678             | 0                    | 66,205,678           | 35,931,617         | 0                  | 35,931,617           |
| 99  | 364000  | Poles, Towers, & Fixtures        | 239,251,549          | 0                    | 239,251,549          | 146,057,217            | 0                    | 146,057,217          | 93,194,332         | 0                  | 93,194,332           |
| 99  | 365000  | Overhead Conductors & Devices    | 157,981,027          | 0                    | 157,981,027          | 96,333,660             | 0                    | 96,333,660           | 61,647,367         | 0                  | 61,647,367           |
| 99  | 366000  | Underground Conduit              | 79,992,611           | 0                    | 79,992,611           | 49,793,910             | 0                    | 49,793,910           | 30,198,701         | 0                  | 30,198,701           |
| 99  | 367000  | Underground Conductors & Devices | 133,933,855          | 0                    | 133,933,855          | 86,379,990             | 0                    | 86,379,990           | 47,553,865         | 0                  | 47,553,865           |
| 99  | 368000  | Line Transformers                | 186,904,367          | 0                    | 186,904,367          | 124,016,527            | 0                    | 124,016,527          | 62,887,840         | 0                  | 62,887,840           |
| 99  | 369XXX  | Services                         | 122,471,291          | 0                    | 122,471,291          | 76,658,322             | 0                    | 76,658,322           | 45,812,969         | 0                  | 45,812,969           |
| 99  | 370000  | Meters                           | 46,963,229           | 0                    | 46,963,229           | 17,886,006             | 0                    | 17,886,006           | 29,077,223         | 0                  | 29,077,223           |
| 99  | 373XXX  | Street Light & Signal Systems    | 34,167,986           | 0                    | 34,167,986           | 20,573,214             | 0                    | 20,573,214           | 13,594,772         | 0                  | 13,594,772           |
| <b>TOTAL DISTRIBUTION PLANT</b>           |         |                                  | <b>1,125,803,968</b> | <b>0</b>             | <b>1,125,803,968</b> | <b>698,225,404</b>     | <b>0</b>             | <b>698,225,404</b>   | <b>427,578,564</b> | <b>0</b>           | <b>427,578,564</b>   |
| <b>GENERAL PLANT: (From Report C-GPL)</b> |         |                                  |                      |                      |                      |                        |                      |                      |                    |                    |                      |
| 4   | 389XXX  | Land & Land Rights               | 949,832              | 3,109,675            | 4,059,507            | 372,214                | 2,064,513            | 2,436,727            | 577,618            | 1,045,162          | 1,622,780            |
| 4   | 390XXX  | Structures & Improvements        | 10,990,085           | 43,367,095           | 54,357,180           | 5,663,187              | 28,791,414           | 34,454,601           | 5,326,898          | 14,575,681         | 19,902,579           |
| 4   | 391XXX  | Office Furniture & Equipment     | 958,346              | 32,824,811           | 33,783,157           | 958,346                | 21,792,392           | 22,750,738           | 0                  | 11,032,419         | 11,032,419           |
| 4   | 392XXX  | Transportation Equipment         | 11,432,312           | 7,754,983            | 19,187,295           | 8,162,380              | 5,148,533            | 13,310,913           | 3,269,932          | 2,606,450          | 5,876,382            |
| 4   | 393000  | Stores Equipment                 | 293,702              | 1,392,894            | 1,686,596            | 125,572                | 924,742              | 1,050,314            | 168,130            | 468,152            | 636,282              |
| 4   | 394000  | Tools, Shop & Garage Equipment   | 1,652,766            | 5,803,822            | 7,456,588            | 1,247,687              | 3,853,157            | 5,100,844            | 405,079            | 1,950,665          | 2,355,744            |
| 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         | 25,536,994           | 11,009,554           | 36,546,548           | 16,837,563             | 7,309,243            | 24,146,806           | 8,699,431          | 3,700,311          | 12,399,742           |
| 4   | 397XXX  | Communications Equipment         | 11,795,402           | 47,627,858           | 59,423,260           | 6,201,121              | 31,620,135           | 37,821,256           | 5,594,281          | 16,007,723         | 21,602,004           |
| 4   | 398000  | Miscellaneous Equipment          | 3,192                | 310,676              | 313,868              | 383                    | 206,258              | 206,641              | 2,809              | 104,418            | 107,227              |
| <b>TOTAL GENERAL PLANT</b>                |         |                                  | <b>63,913,632</b>    | <b>154,457,946</b>   | <b>218,371,578</b>   | <b>39,761,928</b>      | <b>102,544,629</b>   | <b>142,306,557</b>   | <b>24,151,704</b>  | <b>51,913,317</b>  | <b>76,065,021</b>    |
| <b>TOTAL PLANT IN SERVICE</b>             |         |                                  | <b>1,191,577,532</b> | <b>1,873,277,510</b> | <b>3,064,855,042</b> | <b>739,847,264</b>     | <b>1,222,893,752</b> | <b>1,962,741,016</b> | <b>451,730,268</b> | <b>650,383,758</b> | <b>1,102,114,026</b> |
| 99  | 107XXX  | CONSTRUCTION WORK IN PROGRESS    | 0                    | 0                    | 0                    | 0                      | 0                    | 0                    | 0                  | 0                  | 0                    |
| <b>GROSS ELECTRIC PLANT</b>               |         |                                  | <b>1,191,577,532</b> | <b>1,873,277,510</b> | <b>3,064,855,042</b> | <b>739,847,264</b>     | <b>1,222,893,752</b> | <b>1,962,741,016</b> | <b>451,730,268</b> | <b>650,383,758</b> | <b>1,102,114,026</b> |



|   |                        |
|---|------------------------|
| ELECTRIC UTILITY PLANT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-PLT-1A |
|---|------------------------|

|           |         |  | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |             |               | ***** IDAHO ***** |             |             |
|-----------|---------|--|--------------------|---------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
| Ref/Basis | Account | Description  | Direct             | Allocated     | Total         | Direct                 | Allocated   | Total         | Direct            | Allocated   | Total       |
|           |         | ACCUMULATED DEPRECIATION                             |                    |               |               |                        |             |               |                   |             |             |
| 1         | 108X01  | Steam Production Plant                               | 0                  | 268,399,509   | 268,399,509   | 0                      | 174,889,120 | 174,889,120   | 0                 | 93,510,389  | 93,510,389  |
| 1         | 108X02  | Hydro Production Plant                               | 0                  | 104,771,515   | 104,771,515   | 0                      | 68,269,119  | 68,269,119    | 0                 | 36,502,396  | 36,502,396  |
| 1         | 108X03  | Other Production Plant                               | 0                  | 69,308,128    | 69,308,128    | 0                      | 45,161,176  | 45,161,176    | 0                 | 24,146,952  | 24,146,952  |
| 1         | 108X04  | Transmission Plant                                   | 0                  | 172,062,291   | 172,062,291   | 0                      | 112,115,789 | 112,115,789   | 0                 | 59,946,502  | 59,946,502  |
| E-ADP     | 108X05  | Distribution Plant                                   | 342,997,844        | 0             | 342,997,844   | 212,559,194            | 0           | 212,559,194   | 130,438,650       | 0           | 130,438,650 |
| E-ADP     | 108X06  | General Plant - Non-Transportation                   | 18,441,297         | 51,385,652    | 69,826,949    | 11,175,105             | 34,114,934  | 45,290,039    | 7,266,192         | 17,270,718  | 24,536,910  |
| E-ADP     | 108X07  | General Plant - Transportation                       | 3,645,765          | 2,473,036     | 6,118,801     | 2,602,999              | 1,641,849   | 4,244,848     | 1,042,766         | 831,187     | 1,873,953   |
|           |         | TOTAL ACCUMULATED DEPRECIATION                       | 365,084,906        | 668,400,131   | 1,033,485,037 | 226,337,298            | 436,191,987 | 662,529,285   | 138,747,608       | 232,208,144 | 370,955,752 |
|           |         | ACCUMULATED AMORTIZATION                             |                    |               |               |                        |             |               |                   |             |             |
| 1         | 111X20  | Intangible Plant--Production & Transmission (C-AAM)  | 41,830             | 5,283,085     | 5,324,915     | 41,830                 | 3,442,458   | 3,484,288     | 0                 | 1,840,627   | 1,840,627   |
| 1         | 111X30  | Intangible Plant - Production & Transmission (C-AAM) | 18,683             | 519,337       | 538,020       | 18,683                 | 338,400     | 357,083       | 0                 | 180,937     | 180,937     |
| 4         | 111X31  | Intangible Plant--Mainframe Software (C-AAM)         | 90,670             | 13,866,326    | 13,956,996    | 90,670                 | 9,205,854   | 9,296,524     | 0                 | 4,660,472   | 4,660,472   |
| 4         | 111X32  | Intangible Plant--PC Software (C-AAM)                | 0                  | 1,249,459     | 1,249,459     | 0                      | 829,516     | 829,516       | 0                 | 419,943     | 419,943     |
| 4         | 111X50  | Intangible Plant--Leasehold Improvements (C-AAM)     | 0                  | 96,929        | 96,929        | 0                      | 64,351      | 64,351        | 0                 | 32,578      | 32,578      |
| 4         | 111X70  | Leased Power Operated Equipment (C-AAM)              | 110,678            | 432           | 111,110       | 110,678                | 287         | 110,965       | 0                 | 145         | 145         |
|           |         | TOTAL ACCUMULATED AMORTIZATION                       | 261,861            | 21,015,568    | 21,277,429    | 261,861                | 13,880,866  | 14,142,727    | 0                 | 7,134,702   | 7,134,702   |
|           |         | NET ELECTRIC UTILITY PLANT                           | 826,230,765        | 1,183,861,811 | 2,010,092,576 | 513,248,105            | 772,820,899 | 1,286,069,004 | 312,982,660       | 411,040,912 | 724,023,572 |

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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-APL-1A |
|---|------------------------|

| ***** SYSTEM ***** |   |             | ***** WASHINGTON ***** |               |             | ***** IDAHO ***** |               |             |              |              |
|--------------------|---|-------------|------------------------|---------------|-------------|-------------------|---------------|-------------|--------------|--------------|
| Ref/Basis          | Description (Accounts)                            | Direct      | Allocated              | Total         | Direct      | Allocated         | Total         | Direct      | Allocated    | Total        |
| E-PLT              | NET ELECTRIC PLANT IN SERVICE                     | 826,230,765 | 1,183,861,811          | 2,010,092,576 | 513,248,105 | 772,820,899       | 1,286,069,004 | 312,982,660 | 411,040,912  | 724,023,572  |
|                    | 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)     | 566,331     | 0                      | 566,331       | 0           | 0                 | 0             | 566,331     | 0            | 566,331      |
| 99                 | ADFIT - KF Reserve (190420)                       | 403,895     | 0                      | 403,895       | 403,895     | 0                 | 403,895       | 0           | 0            | 0            |
| 4                  | Deferred Gain on Sale of General Office (190850)  | 0           | 20,036                 | 20,036        | 0           | 13,302            | 13,302        | 0           | 6,734        | 6,734        |
| 12                 | Deferred FIT - Electric Plant In Service (282900) | 0           | -269,014,829           | -269,014,829  | 0           | -172,118,378      | -172,118,378  | 0           | -96,896,451  | -96,896,451  |
| 4                  | Deferred FIT - Common Plant (282900 from C-DTX)   | 0           | -23,962,675            | -23,962,675   | 0           | -15,908,820       | -15,908,820   | 0           | -8,053,855   | -8,053,855   |
| 99                 | ADFIT - WNP3 (283120)                             | -3,504,073  | 0                      | -3,504,073    | -3,504,073  | 0                 | -3,504,073    | 0           | 0            | 0            |
| 1                  | Colstrip PCB (283200)                             | 0           | -452,614               | -452,614      | 0           | -294,923          | -294,923      | 0           | -157,691     | -157,691     |
| 99                 | ADFIT - Lancaster (283312)                        | -2,003,167  | 0                      | -2,003,167    | -2,003,167  | 0                 | -2,003,167    | 0           | 0            | 0            |
| 99                 | Spokane River Relicensing (283322)                | -371,465    | 0                      | -371,465      | -353,121    | 0                 | -353,121      | -18,344     | 0            | -18,344      |
| 99                 | Spokane River PM&Es (283323)                      | -234,704    | 0                      | -234,704      | -149,273    | 0                 | -149,273      | -85,431     | 0            | -85,431      |
| 1                  | ADFIT - Lake CDA CDR Fund (283324)                | -35,662     | -3,362,917             | -3,398,579    | -35,662     | -2,191,277        | -2,226,939    | 0           | -1,171,640   | -1,171,640   |
| 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)                | -1,889,619  | 0                      | -1,889,619    | -1,253,163  | 0                 | -1,253,163    | -636,456    | 0            | -636,456     |
| 1                  | CDA Lake Settlement (283382)                      | -546,765    | -13,810,463            | -14,357,228   | -448,742    | -8,998,898        | -9,447,640    | -98,023     | -4,811,565   | -4,909,588   |
| 12                 | Electric portion of Bond Redemptions (283850)     | 0           | -5,037,507             | -5,037,507    | 0           | -3,223,047        | -3,223,047    | 0           | -1,814,460   | -1,814,460   |
|                    | TOTAL ACCUM DEFERRED INCOME TAX                   | -7,615,229  | -316,320,969           | -323,936,198  | -7,343,306  | -203,178,161      | -210,521,467  | -271,923    | -113,142,808 | -113,414,731 |
|                    | 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) | 5,936,117   | 0                      | 5,936,117     | 4,260,718   | 0                 | 4,260,718     | 1,675,399   | 0            | 1,675,399    |
| 99                 | Boulder Park Disallowed Accumulated Depr (108050) | 981,912     | 0                      | 981,912       | 0           | 0                 | 0             | 981,912     | 0            | 981,912      |
| 99                 | Colstrip Disallowed AFUDC (111100)                | -2,447,283  | 0                      | -2,447,283    | -784,312    | 0                 | -784,312      | -1,662,971  | 0            | -1,662,971   |
| 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)         | 19,497,769  | 0                      | 19,497,769    | 19,497,769  | 0                 | 19,497,769    | 0           | 0            | 0            |
| 99                 | Lancaster Generation (182312)                     | 5,723,333   | 0                      | 5,723,333     | 5,723,333   | 0                 | 5,723,333     | 0           | 0            | 0            |
| 99                 | Spokane River Relicensing (182322)                | 724,062     | 0                      | 724,062       | 671,651     | 0                 | 671,651       | 52,411      | 0            | 52,411       |
| 99                 | Spokane River PM&Es (182323)                      | 670,581     | 0                      | 670,581       | 426,493     | 0                 | 426,493       | 244,088     | 0            | 244,088      |
| 99                 | CDA CDR Fund (182324)                             | 101,891     | 0                      | 101,891       | 101,891     | 0                 | 101,891       | 0           | 0            | 0            |
| 99                 | CDA Lake Settlement (182382)                      | 1,400,755   | 0                      | 1,400,755     | 1,400,755   | 0                 | 1,400,755     | 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)              | 5,398,912   | 0                      | 5,398,912     | 3,580,463   | 0                 | 3,580,463     | 1,818,449   | 0            | 1,818,449    |
| 99                 | CDA Lake Settlement (186382)                      | 280,065     | 0                      | 280,065       | 0           | 0                 | 0             | 280,065     | 0            | 280,065      |
| 99                 | DSM Programs (186710)                             | 0           | 0                      | 0             | 0           | 0                 | 0             | 0           | 0            | 0            |
| 4                  | Gain on Sale of General Office Bldg (253850)      | 0           | -57,194                | -57,194       | 0           | -37,971           | -37,971       | 0           | -19,223      | -19,223      |
| 99                 | Colstrip 3 AFUDC Reallocation                     | 0           | 0                      | 0             | -1,262,586  | 0                 | -1,262,586    | 1,262,586   | 0            | 1,262,586    |
|                    | TOTAL OTHER ADJUSTMENTS                           | 31,888,698  | -57,194                | 31,831,504    | 29,479,449  | -37,971           | 29,441,478    | 2,409,249   | -19,223      | 2,390,026    |
|                    | NET RATE BASE                                     | 850,504,234 | 867,483,648            | 1,717,987,882 | 535,384,248 | 569,604,767       | 1,104,989,015 | 315,119,986 | 297,878,881  | 612,998,867  |

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% | 63.981% | 36.019% |
| E-ALL | 13 | Net Electric General Plant    | 100.000% | 65.137% | 34.863% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|  |                        |
|--|------------------------|
| ALLOCATION OF COMMON AMORTIZATION EXPENSE<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-AMT-1A |
|--|------------------------|

Electric Copy

| Ref/Basis | Description                   |           | Total          | Allocation<br>to Electric | Allocation<br>to Gas North | Allocation<br>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 | 13,184         | 13,184                    | 0                          | 0                           |
| 99        |                               | Utility 1 | 0              | 0                         | 0                          | 0                           |
| 7         |                               | Utility 7 | 564,812        | 408,828                   | 110,008                    | 45,976                      |
| 8         |                               | Utility 8 | 22,475         | 0                         | 15,862                     | 6,613                       |
| 9         |                               | Utility 9 | 0              | 0                         | 0                          | 0                           |
|           | <b>TOTAL</b>                  |           | <b>600,471</b> | <b>422,012</b>            | <b>125,870</b>             | <b>52,589</b>               |
| 99        | 404X32 PC Software            | Utility 0 | 4,129          | 4,129                     | 0                          | 0                           |
| 99        |                               | Utility 1 | 192            | 0                         | 192                        | 0                           |
| 7         |                               | Utility 7 | 41,557         | 30,080                    | 8,094                      | 3,383                       |
| 8         |                               | Utility 8 | 0              | 0                         | 0                          | 0                           |
| 9         |                               | Utility 9 | 0              | 0                         | 0                          | 0                           |
|           | <b>TOTAL</b>                  |           | <b>45,878</b>  | <b>34,209</b>             | <b>8,286</b>               | <b>3,383</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>655,181</b> | <b>464,647</b>            | <b>134,492</b>             | <b>56,042</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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-DEP-1A |
|--|------------------------|

Electric Copy

| Ref/Basis | Description            | Total   | Allocation to Electric | Allocation to Gas North | Allocation to Oregon Gas |
|-----------|------------------------|---------|------------------------|-------------------------|--------------------------|
| 7         | 403X60 Utility 7       | 797,988 | 577,608                | 155,424                 | 64,956                   |
| 8         | Utility 8              | 12,466  | 0                      | 8,798                   | 3,668                    |
| 9         | Utility 9              | 61,637  | 48,739                 | 12,898                  | 0                        |
| 9         | Utility 9 - Washington | 14,327  | 11,329                 | 2,998                   | 0                        |
| 9         | Utility 9 - Idaho      | 34,622  | 27,377                 | 7,245                   | 0                        |
|           | Total                  | 921,040 | 665,053                | 187,363                 | 68,624                   |
| 7         | 403X70 Utility 7       | 597     | 432                    | 116                     | 49                       |
| 9         | Utility 9              | 1,230   | 973                    | 257                     | 0                        |
|           | Total                  | 1,827   | 1,405                  | 373                     | 49                       |

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<br>COMMON GENERAL PLANT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>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              | 41,789,574    | 41,789,574     |                 |                  |
| 99                                       | 108X06  | Utility 1 - Allocated  | 631,498       |                | 631,498         |                  |
| 99                                       | 108X06  | Utility 1 - Washington | 2,334,231     |                | 2,334,231       |                  |
| 99                                       | 108X06  | Utility 1 - Idaho      | 761,534       |                | 761,534         |                  |
| 99                                       | 108X06  | Utility 2 - Oregon     | 2,328,551     |                |                 | 2,328,551        |
| 7  | 108X06  | Utility 7              | 20,763,700    | 15,029,389     | 4,044,146       | 1,690,165        |
| 8  | 108X06  | Utility 8              | 1,104,914     | 0              | 779,793         | 325,121          |
| 9  | 108X06  | Utility 9              | 16,450,188    | 13,007,986     | 3,442,202       | 0                |
| Total                                    |         |                        | 86,164,190    | 69,826,949     | 11,993,404      | 4,343,837        |

## Accumulated Depreciation - General Plant, Transportation

|       |        |                        |           |           |         |         |
|-------|--------|------------------------|-----------|-----------|---------|---------|
| 99    | 108X07 | Utility 0              | 5,546,420 | 5,546,420 | 0       | 0       |
| 99    | 108X07 | Utility 1 - Allocated  | 230,723   | 0         | 230,723 | 0       |
| 99    | 108X07 | Utility 1 - Washington | 412,680   | 0         | 412,680 | 0       |
| 99    | 108X07 | Utility 1 - Idaho      | 199,867   | 0         | 199,867 | 0       |
| 99    | 108X07 | Utility 2 - Oregon     | 972,590   | 0         | 0       | 972,590 |
| 7     | 108X07 | Utility 7              | 18,526    | 13,410    | 3,608   | 1,508   |
| 9     | 108X07 | Utility 9              | 706,887   | 558,971   | 147,916 | 0       |
| Total |        |                        | 8,087,693 | 6,118,801 | 994,794 | 974,098 |

## 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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-GPL-1A Electric Copy |
|---|--------------------------------------|

| ***** ELECTRIC ***** |         |                              |                   |                  |                  | ***** GAS NORTH ***** |                   |                  |                  | ***** OREGON GAS ***** |                   |                  |                  |                  |
|----------------------|---------|------------------------------|-------------------|------------------|------------------|-----------------------|-------------------|------------------|------------------|------------------------|-------------------|------------------|------------------|------------------|
| Ref/Basis            | Account | Description                  | Total             | Direct - Wa      | Direct - Idaho   | Allocated             | Total             | Direct - Wa      | Direct - Idaho   | Allocated              | Total             | Direct - Oregon  | Allocated        | Total            |
|                      | 389XXX  | Land & Land Rights           |                   |                  |                  |                       |                   |                  |                  |                        |                   |                  |                  |                  |
| 99                   |         | Utility 0                    | 254,656           | 0                | 231,882          | 22,774                | 254,656           | 0                | 0                | 0                      | 0                 | 0                | 0                | 0                |
| 99                   |         | Utility 1                    | 477,164           | 0                | 0                | 0                     | 0                 | 477,164          | 0                | 0                      | 0                 | 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>6,348,954</b>  | <b>372,214</b>   | <b>577,617</b>   | <b>3,109,675</b>      | <b>4,059,506</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                    | 3,997,697         | 1,245            | 1,597,943        | 2,398,509             | 3,997,697         | 0                | 0                | 0                      | 0                 | 0                | 0                | 0                |
| 99                   |         | Utility 1                    | 1,743,477         | 0                | 0                | 0                     | 0                 | 1,746,462        | 0                | -2,985                 | 1,743,477         | 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                    | 50,844,033        | 0                | 0                | 36,802,437            | 36,802,437        | 0                | 0                | 9,902,892              | 9,902,892         | 0                | 4,138,704        | 4,138,704        |
| 9                    |         | Utility 9 - Wa               | 7,160,217         | 5,661,942        | 0                | 0                     | 5,661,942         | 1,498,275        | 0                | 0                      | 1,498,275         | 0                | 0                | 0                |
| 9                    |         | Utility 9 - Idaho            | 4,715,719         | 0                | 3,728,955        | 0                     | 3,728,955         | 0                | 986,764          | 0                      | 986,764           | 0                | 0                | 0                |
| 9                    |         | Utility 9 - Allocated        | 5,268,606         | 0                | 0                | 4,166,150             | 4,166,150         | 0                | 0                | 1,102,456              | 1,102,456         | 0                | 0                | 0                |
|                      |         | <b>TOTAL ACCOUNT</b>         | <b>77,015,285</b> | <b>5,663,187</b> | <b>5,326,898</b> | <b>43,367,096</b>     | <b>54,357,181</b> | <b>3,244,737</b> | <b>986,764</b>   | <b>11,002,363</b>      | <b>15,233,864</b> | <b>3,285,536</b> | <b>4,138,704</b> | <b>7,424,240</b> |
|                      | 391XXX  | Office Furniture & Equipment |                   |                  |                  |                       |                   |                  |                  |                        |                   |                  |                  |                  |
| 99                   |         | Utility 0                    | 3,171,850         | 958,346          | 0                | 2,213,504             | 3,171,850         | 0                | 0                | 0                      | 0                 | 0                | 0                | 0                |
| 7                    |         | Utility 7                    | 42,290,739        | 0                | 0                | 30,611,306            | 30,611,306        | 0                | 0                | 8,236,967              | 8,236,967         | 0                | 3,442,466        | 3,442,466        |
| 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>45,866,156</b> | <b>958,346</b>   | <b>0</b>         | <b>32,824,810</b>     | <b>33,783,156</b> | <b>0</b>         | <b>0</b>         | <b>8,521,784</b>       | <b>8,521,784</b>  | <b>0</b>         | <b>3,561,216</b> | <b>3,561,216</b> |
|                      | 392XXX  | Transportation Equipment     |                   |                  |                  |                       |                   |                  |                  |                        |                   |                  |                  |                  |
| 99                   |         | Utility 0                    | 16,137,763        | 7,132,776        | 2,678,484        | 6,326,503             | 16,137,763        | 0                | 0                | 0                      | 0                 | 0                | 0                | 0                |
| 99                   |         | Utility 1                    | 6,600,799         | 0                | 0                | 0                     | 0                 | 4,102,706        | 1,392,532        | 1,105,561              | 6,600,799         | 0                | 0                | 0                |
| 99                   |         | Utility 2                    | 2,445,073         | 0                | 0                | 0                     | 0                 | 0                | 0                | 0                      | 0                 | 2,445,073        | 0                | 2,445,073        |
| 7                    |         | Utility 7                    | 512,952           | 0                | 0                | 371,290               | 371,290           | 0                | 0                | 99,908                 | 99,908            | 0                | 41,754           | 41,754           |
| 9                    |         | Utility 9 - Wa               | 1,302,060         | 1,029,604        | 0                | 0                     | 1,029,604         | 272,456          | 0                | 0                      | 272,456           | 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        | 1,336,945         | 0                | 0                | 1,057,189             | 1,057,189         | 0                | 0                | 279,756                | 279,756           | 0                | 0                | 0                |
|                      |         | <b>TOTAL ACCOUNT</b>         | <b>29,083,550</b> | <b>8,162,380</b> | <b>3,269,932</b> | <b>7,754,982</b>      | <b>19,187,294</b> | <b>4,375,162</b> | <b>1,549,042</b> | <b>1,485,225</b>       | <b>7,409,429</b>  | <b>2,445,073</b> | <b>41,754</b>    | <b>2,486,827</b> |

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

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

| Ref/Basis | Account | Description                     | Total             | Direct - Wa      | Direct - Idaho | Allocated        | Total            | Direct - Wa      | Direct - Idaho | Allocated        | Total            | Direct - Oregon | Allocated      | Total            |
|-----------|---------|---------------------------------|-------------------|------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|-----------------|----------------|------------------|
|           | 393000  | Stores Equipment                |                   |                  |                |                  |                  |                  |                |                  |                  |                 |                |                  |
| 99        |         | Utility 0                       | 395,329           | 10,739           | 14,745         | 369,845          | 395,329          | 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           | 1,293,770         | 0                | 0              | 1,023,049        | 1,023,049        | 0                | 0              | 270,721          | 270,721          | 0               | 0              | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>2,169,792</b>  | <b>125,572</b>   | <b>168,131</b> | <b>1,392,894</b> | <b>1,686,597</b> | <b>114,658</b>   | <b>40,589</b>  | <b>270,721</b>   | <b>425,968</b>   | <b>57,227</b>   | <b>0</b>       | <b>57,227</b>    |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                  |                |                  |                  |                  |                |                  |                  |                 |                |                  |
| 99        |         | Utility 0                       | 3,357,012         | 1,216,530        | 397,722        | 1,742,760        | 3,357,012        | 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                       | 5,304,222         | 0                | 0              | 3,839,355        | 3,839,355        | 0                | 0              | 1,033,103        | 1,033,103        | 0               | 431,764        | 431,764          |
| 8         |         | Utility 8                       | 1,116,112         | 0                | 0              | 0                | 0                | 0                | 0              | 787,696          | 787,696          | 0               | 328,416        | 328,416          |
| 9         |         | Utility 9 - Wa                  | 39,401            | 31,156           | 0              | 0                | 31,156           | 8,245            | 0              | 0                | 8,245            | 0               | 0              | 0                |
| 9         |         | Utility 9 - Idaho               | 9,305             | 0                | 7,358          | 0                | 7,358            | 0                | 1,947          | 0                | 1,947            | 0               | 0              | 0                |
| 9         |         | Utility 9 - Allocated           | 280,376           | 0                | 0              | 221,707          | 221,707          | 0                | 0              | 58,669           | 58,669           | 0               | 0              | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>12,891,994</b> | <b>1,247,686</b> | <b>405,080</b> | <b>5,803,822</b> | <b>7,456,588</b> | <b>1,023,600</b> | <b>447,422</b> | <b>2,298,288</b> | <b>3,769,310</b> | <b>905,916</b>  | <b>760,180</b> | <b>1,666,096</b> |
|           | 395000  | Laboratory Equipment            |                   |                  |                |                  |                  |                  |                |                  |                  |                 |                |                  |
| 99        |         | Utility 0                       | 1,127,659         | 182,826          | 104,126        | 840,707          | 1,127,659        | 0                | 0              | 0                | 0                | 0               | 0              | 0                |
| 99        |         | Utility 1                       | 236,462           | 0                | 0              | 0                | 0                | 76,951           | 25,096         | 134,415          | 236,462          | 0               | 0              | 0                |
| 99        |         | Utility 2                       | 229,575           | 0                | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 229,575         | 0              | 229,575          |
| 7         |         | Utility 7                       | 355,664           | 0                | 0              | 257,440          | 257,440          | 0                | 0              | 69,273           | 69,273           | 0               | 28,951         | 28,951           |
| 8         |         | Utility 8                       | 82,522            | 0                | 0              | 0                | 0                | 0                | 0              | 58,240           | 58,240           | 0               | 24,282         | 24,282           |
| 9         |         | Utility 9 - Wa                  | 13,467            | 10,649           | 0              | 0                | 10,649           | 2,818            | 0              | 0                | 2,818            | 0               | 0              | 0                |
| 9         |         | Utility 9 - Idaho               | 4,299             | 0                | 3,399          | 0                | 3,399            | 0                | 900            | 0                | 900              | 0               | 0              | 0                |
| 9         |         | Utility 9 - Allocated           | 200,354           | 0                | 0              | 158,430          | 158,430          | 0                | 0              | 41,924           | 41,924           | 0               | 0              | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>2,250,002</b>  | <b>193,475</b>   | <b>107,525</b> | <b>1,256,577</b> | <b>1,557,577</b> | <b>79,769</b>    | <b>25,996</b>  | <b>303,852</b>   | <b>409,617</b>   | <b>229,575</b>  | <b>53,233</b>  | <b>282,808</b>   |

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

|           |         |                            |                    | ***** ELECTRIC ***** |                   |                    |                    | ***** GAS NORTH ***** |                  |                   |                   | ***** OREGON GAS ***** |                   |                   |  |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|--|
| Ref/Basis | Account | Description                | Total              | Direct - Wa          | Direct - Idaho    | Allocated          | Total              | Direct - Wa           | Direct - Idaho   | Allocated         | Total             | Direct - Oregon        | Allocated         | Total             |  |
|           | 396XXX  | Power Operated Equipment   |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |  |
| 99        |         | Utility 0                  | 34,679,009         | 16,314,987           | 8,289,669         | 10,074,353         | 34,679,009         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |  |
| 99        |         | Utility 1                  | 4,307,467          | 0                    | 0                 | 0                  | 0                  | 2,962,105             | 806,070          | 539,292           | 4,307,467         | 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      | 675,527            | 0                    | 0                 | 534,173            | 534,173            | 0                     | 0                | 141,354           | 141,354           | 0                      | 0                 | 0                 |  |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>41,438,929</b>  | <b>16,837,563</b>    | <b>8,699,431</b>  | <b>11,009,554</b>  | <b>36,546,548</b>  | <b>3,100,390</b>      | <b>914,502</b>   | <b>788,556</b>    | <b>4,803,448</b>  | <b>43,834</b>          | <b>45,099</b>     | <b>88,933</b>     |  |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |  |
| 99        |         | Utility 0                  | 42,367,480         | 5,834,010            | 2,403,133         | 34,130,337         | 42,367,480         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |  |
| 99        |         | Utility 1                  | 778,846            | 0                    | 0                 | 0                  | 0                  | 447,712               | 331,134          | 0                 | 778,846           | 0                      | 0                 | 0                 |  |
| 99        |         | Utility 2                  | 960,606            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 960,606                | 0                 | 960,606           |  |
| 7         |         | Utility 7                  | 10,612,872         | 0                    | 0                 | 7,681,915          | 7,681,915          | 0                     | 0                | 2,067,069         | 2,067,069         | 0                      | 863,888           | 863,888           |  |
| 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      | 7,354,546          | 0                    | 0                 | 5,815,607          | 5,815,607          | 0                     | 0                | 1,538,939         | 1,538,939         | 0                      | 0                 | 0                 |  |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>67,500,285</b>  | <b>6,201,122</b>     | <b>5,594,281</b>  | <b>47,627,859</b>  | <b>59,423,262</b>  | <b>544,858</b>        | <b>1,175,583</b> | <b>4,259,589</b>  | <b>5,980,030</b>  | <b>960,606</b>         | <b>1,136,387</b>  | <b>2,096,993</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                  | 408,008            | 0                    | 0                 | 295,328            | 295,328            | 0                     | 0                | 79,468            | 79,468            | 0                      | 33,212            | 33,212            |  |
| 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>430,314</b>     | <b>383</b>           | <b>2,809</b>      | <b>310,676</b>     | <b>313,868</b>     | <b>101</b>            | <b>135</b>       | <b>80,631</b>     | <b>80,867</b>     | <b>2,367</b>           | <b>33,212</b>     | <b>35,579</b>     |  |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>284,995,261</b> | <b>39,761,928</b>    | <b>24,151,704</b> | <b>154,457,945</b> | <b>218,371,577</b> | <b>13,058,935</b>     | <b>5,231,522</b> | <b>29,840,589</b> | <b>48,131,046</b> | <b>8,402,209</b>       | <b>10,090,429</b> | <b>18,492,638</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<br>AND DEPRECIATION EXPENSE<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-ADP-1A |
|--|------------------------|

\*\*\*\*\* 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                                       | 1,125,803,968 | 0           | 1,125,803,968 | 698,225,404 | 0           | 698,225,404 | 427,578,564 | 0          | 427,578,564 |
| E-PLT  | 360200  | Less Land and Land Rights                              | 4,490,808     | 0           | 4,490,808     | 3,340,938   | 0           | 3,340,938   | 1,149,870   | 0          | 1,149,870   |
|  |         | Depreciable Distribution Plant                         | 1,121,313,160 | 0           | 1,121,313,160 | 694,884,466 | 0           | 694,884,466 | 426,428,694 | 0          | 426,428,694 |
|  |         | Percentage   |               | 0.000%      | 100.000%      |             |             | 61.971%     |             |            | 38.029%     |
| <b>ALLOCATION BASED ON DEPRECIABLE PLANT</b> |         |  |               |             |               |             |             |             |             |            |             |
| 108X05                                       |         | Accumulated Depreciation                               |               | 0           | 342,997,845   | 212,559,194 |             | 212,559,194 | 130,438,650 |            | 130,438,650 |
| 99   | 108X05  | JURISDICTIONAL ALLOCATION:<br>Accumulated Depreciation | 342,997,844   | 0           | 342,997,844   | 212,559,194 | 0           | 212,559,194 | 130,438,650 | 0          | 130,438,650 |
| <b>GENERAL PLANT - NON TRANSPORTATION</b>    |         |  |               |             |               |             |             |             |             |            |             |
| E-PLT  |         | General Plant In Service                               | 63,913,632    | 154,457,946 | 218,371,578   | 39,761,928  | 102,544,629 | 142,306,557 | 24,151,704  | 51,913,317 | 76,065,021  |
| E-PLT  | 389XXX  | Less: General Land and Land Rights                     | 949,832       | 3,109,675   | 4,059,507     | 372,214     | 2,064,513   | 2,436,727   | 577,618     | 1,045,162  | 1,622,780   |
| E-PLT  | 392XXX  | Less: General Transportation Plant                     | 11,432,312    | 7,754,983   | 19,187,295    | 8,162,380   | 5,148,533   | 13,310,913  | 3,269,932   | 2,606,450  | 5,876,382   |
|  |         | Depreciable Non Transport General Plant                | 51,531,488    | 143,593,288 | 195,124,776   | 31,227,334  | 95,331,583  | 126,558,917 | 20,304,154  | 48,261,705 | 68,565,859  |
|  |         | Percentage   |               | 73.590%     | 100.000%      |             |             | 16.004%     |             |            | 10.406%     |
| <b>ALLOCATION BASED ON DEPRECIABLE PLANT</b> |         |  |               |             |               |             |             |             |             |            |             |
| C-ADP  | 108X06  | Accumulated Depreciation--Electric General Plant       |               | 51,385,652  | 69,826,949    | 11,175,105  |             |             | 7,266,192   |            |             |
| C-DEP  | 403X60  | Common Depreciation Expense                            |               | 460,928     | 626,347       | 100,241     |             |             | 65,178      |            |             |
| C-DEP  | 403X60  | Washington Depreciation Expense                        |               |             | 11,329        | 11,329      |             |             | 0           |            |             |
| C-DEP  | 403X60  | Idaho Depreciation Expense                             |               |             | 27,377        | 0           |             |             | 27,377      |            |             |
|  | 403X60  | Depreciation Expense                                   |               | 205,460     | 277,417       | 54,008      |             |             | 17,949      |            |             |
| <b>JURISDICTIONAL ALLOCATION:</b>            |         |  |               |             |               |             |             |             |             |            |             |
| 4  | 108X06  | Accumulated Depreciation--Elec Gen Plant (C-ADP)       | 18,441,297    | 51,385,652  | 69,826,949    | 11,175,105  | 34,114,934  | 45,290,039  | 7,266,192   | 17,270,718 | 24,536,910  |
| 4  | 403X60  | Depreciation Expense (C-DEP)                           | 165,419       | 460,928     | 626,347       | 100,241     | 306,010     | 406,251     | 65,178      | 154,918    | 220,096     |
| 99   | 403X60  | Depreciation Expense (C-DEP) Directly Assigned         | 38,706        | 0           | 38,706        | 11,329      | 0           | 11,329      | 27,377      | 0          | 27,377      |
| 4  | 403X60  | Depreciation Expense                                   | 71,957        | 205,460     | 277,417       | 54,008      | 136,405     | 190,413     | 17,949      | 69,055     | 87,004      |
|  |         | Total Depreciation Expense                             | 276,082       | 666,388     | 942,470       | 165,578     | 442,415     | 607,993     | 110,504     | 223,973    | 334,477     |

|  |                        |
|--|------------------------|
| COMMON ACCUMULATED DEPRECIATION<br>AND DEPRECIATION EXPENSE<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>E-ADP-1A |
|--|------------------------|

\*\*\*\*\* 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                     | 11,432,312 | 7,754,983 | 19,187,295 | 8,162,380 | 5,148,533 | 13,310,913 | 3,269,932 | 2,606,450 | 5,876,382 |
|  |         | Percentage                                       |            | 40.417%   | 100.000%   | 42.541%   |           |            | 17.042%   |           |           |
| <b>ALLOCATION BASED ON DEPRECIABLE PLANT</b> |         |  |            |           |            |           |           |            |           |           |           |
| C-ADP  | 108X07  | Accumulated Depreciation--Electric General Plant |            | 2,473,036 | 6,118,801  | 2,602,999 |           |            | 1,042,766 |           |           |
| C-DEP  | 403X70  | Depreciation Expense                             |            | 568       | 1,405      | 598       |           |            | 239       |           |           |
|  | 403X70  | Depreciation Expense                             |            | 4,725     | 10,528     | 3,386     |           |            | 2,418     |           |           |
| <b>JURISDICTIONAL ALLOCATION:</b>            |         |  |            |           |            |           |           |            |           |           |           |
| 4  | 108X07  | Accum Depr--Elect Genl Plant (Electric Portion)  | 3,645,765  | 2,473,036 | 6,118,801  | 2,602,999 | 1,641,849 | 4,244,848  | 1,042,766 | 831,187   | 1,873,953 |
| 4  | 403X70  | Depreciation Expense (C-DEP)                     | 837        | 568       | 1,405      | 598       | 377       | 975        | 239       | 191       | 430       |
| 4  | 403X70  | Depreciation Expense                             | 5,804      | 4,725     | 10,529     | 3,386     | 3,137     | 6,523      | 2,418     | 1,588     | 4,006     |
|  | 403X70  | Total Depreciation Expense                       | 6,641      | 5,293     | 11,934     | 3,984     | 3,514     | 7,498      | 2,657     | 1,779     | 4,436     |

**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<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-IPL-1A Electric Copy |
|--|--------------------------------------|

| Ref/Basis | Account | Description                               | Total      | ***** ELECTRIC ***** |                |            |            | ***** GAS NORTH ***** |                |           |           | ***** OREGON GAS***** |           |           |   |
|-----------|---------|---|------------|----------------------|----------------|------------|------------|-----------------------|----------------|-----------|-----------|-----------------------|-----------|-----------|---|
|           |         |   |            | 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         | 0 |
| 99        |         | Utility 1                                 | 1,133,431  | 0                    | 0              | 0          | 0          | 964,981               | 168,450        | 0         | 1,133,431 | 0                     | 0         | 0         | 0 |
| 7         |         | Utility 7                                 | 0          | 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         | 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         | 0 |
|           | 303100  | Misc Intangible Plant--Mainframe Software |            |                      |                |            |            |                       |                |           |           |                       |           |           |   |
| 99        |         | Utility 0                                 | 1,948,000  | 1,125,588            | 0              | 822,412    | 1,948,000  | 0                     | 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    | 0 |
| 7         |         | Utility 7                                 | 37,046,302 | 0                    | 0              | 26,815,225 | 26,815,225 | 0                     | 0              | 7,215,508 | 7,215,508 | 0                     | 3,015,569 | 3,015,569 | 0 |
| 8         |         | Utility 8                                 | 1,348,513  | 0                    | 0              | 0          | 0          | 0                     | 0              | 951,713   | 951,713   | 0                     | 396,800   | 396,800   | 0 |
|           |         | TOTAL ACCOUNT                             | 40,389,255 | 1,125,588            | 0              | 27,637,637 | 28,763,225 | 0                     | 0              | 8,167,221 | 8,167,221 | 46,440                | 3,412,369 | 3,458,809 | 0 |
|           | 303110  | Misc Intangible Plant--PC Software        |            |                      |                |            |            |                       |                |           |           |                       |           |           |   |
| 99        |         | Utility 0                                 | 256,846    | 0                    | 0              | 256,846    | 256,846    | 0                     | 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         | 0 |
| 99        |         | Utility 2                                 | 1,231      | 0                    | 0              | 0          | 0          | 0                     | 0              | 0         | 0         | 1,231                 | 0         | 1,231     | 0 |
| 7         |         | Utility 7                                 | 2,605,251  | 0                    | 0              | 1,885,759  | 1,885,759  | 0                     | 0              | 507,425   | 507,425   | 0                     | 212,067   | 212,067   | 0 |
| 8         |         | Utility 8                                 | 89,628     | 0                    | 0              | 0          | 0          | 0                     | 0              | 63,255    | 63,255    | 0                     | 26,373    | 26,373    | 0 |
|           |         | TOTAL ACCOUNT                             | 2,972,293  | 0                    | 0              | 2,142,605  | 2,142,605  | 0                     | 0              | 590,017   | 590,017   | 1,231                 | 238,440   | 239,671   | 0 |
|           |         | TOTAL                                     | 46,537,059 | 1,125,588            | 0              | 31,781,715 | 32,907,303 | 964,981               | 168,450        | 8,797,845 | 9,931,276 | 47,671                | 3,650,809 | 3,698,480 | 0 |

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<br>COMMON PLANT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-AAM-1A Electric Copy |
|---|--------------------------------------|

| Ref/Basis          | Account | Description        | Total             | Allocation<br>To Electric | Allocation<br>to Gas North | Allocation<br>to Oregon Gas |
|--------------------|---------|--------------------|-------------------|---------------------------|----------------------------|-----------------------------|
| Accum Amort 111X20 |         |                    |                   |                           |                            |                             |
| 99                 |         | Utility 0          | 5,283,085         | 5,283,085                 | 0                          | 0                           |
|                    |         | Total              | <u>5,283,085</u>  | <u>5,283,085</u>          | <u>0</u>                   | <u>0</u>                    |
| Accum Amort 111X30 |         |                    |                   |                           |                            |                             |
| 99                 |         | Utility 0          | 491,205           | 491,205                   | 0                          | 0                           |
| 99                 |         | Utility 1          | 0                 | 0                         | 0                          | 0                           |
| 99                 |         | Utility 2 - Oregon | 38,651            | 0                         | 0                          | 38,651                      |
| 7                  |         | Utility 7          | 0                 | 0                         | 0                          | 0                           |
| 8                  |         | Utility 8          | 0                 | 0                         | 0                          | 0                           |
| 9                  |         | Utility 9          | 35,578            | 28,133                    | 7,445                      | 0                           |
|                    |         | Total              | <u>565,434</u>    | <u>519,338</u>            | <u>7,445</u>               | <u>38,651</u>               |
| Accum Amort 111X31 |         |                    |                   |                           |                            |                             |
| 99                 |         | Utility 0          | 497,207           | 497,207                   | 0                          | 0                           |
| 99                 |         | Utility 1          | 0                 | 0                         | 0                          | 0                           |
| 99                 |         | Utility 2 - Oregon | 39,474            | 0                         | 0                          | 39,474                      |
| 7                  |         | Utility 7          | 18,469,973        | 13,369,120                | 3,597,397                  | 1,503,456                   |
| 8                  |         | Utility 8          | 327,353           | 0                         | 231,029                    | 96,324                      |
| 9                  |         | Utility 9          | 0                 | 0                         | 0                          | 0                           |
|                    |         | Total              | <u>19,334,007</u> | <u>13,866,327</u>         | <u>3,828,426</u>           | <u>1,639,254</u>            |
| Accum Amort 111X32 |         |                    |                   |                           |                            |                             |
| 99                 |         | Utility 0          | 192,606           | 192,606                   | 0                          | 0                           |
| 99                 |         | Utility 1          | 12,238            | 0                         | 12,238                     | 0                           |
| 99                 |         | Utility 2 - Oregon | 413               | 0                         | 0                          | 413                         |
| 7                  |         | Utility 7          | 1,460,085         | 1,056,853                 | 284,381                    | 118,851                     |
| 8                  |         | Utility 8          | 89,628            | 0                         | 63,255                     | 26,373                      |
| 9                  |         | Utility 9          | 0                 | 0                         | 0                          | 0                           |
|                    |         | Total              | <u>1,754,970</u>  | <u>1,249,459</u>          | <u>359,874</u>             | <u>145,637</u>              |
| Accum Amort 111X50 |         |                    |                   |                           |                            |                             |
| 99                 |         | Utility 0          | 0                 | 0                         | 0                          | 0                           |
| 99                 |         | Utility 1          | 0                 | 0                         | 0                          | 0                           |
| 99                 |         | Utility 2 - Oregon | 43,446            | 0                         | 0                          | 43,446                      |
| 7                  |         | Utility 7          | 119,853           | 86,753                    | 23,344                     | 9,756                       |

|   |                        |
|---|------------------------|
| ACCUMULATED AMORTIZATION<br>COMMON PLANT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-AAM-1A |
|---|------------------------|

Electric Copy

| Ref/Basis                                     | Account | Description        | Total             | Allocation<br>To Electric | Allocation<br>to Gas North | Allocation<br>to Oregon Gas |
|---|---------|--------------------|-------------------|---------------------------|----------------------------|-----------------------------|
| 8   |         | Utility 8          | 0                 | 0                         | 0                          | 0                           |
| 9   |         | Utility 9          | 12,870            | 10,177                    | 2,693                      | 0                           |
|   |         | Total              | <u>176,169</u>    | <u>96,930</u>             | <u>26,037</u>              | <u>53,202</u>               |
|   |         | Accum Amort 111X70 |                   |                           |                            |                             |
| 99  |         | Utility 0          | 432               | 432                       | 0                          | 0                           |
|   |         | Total              | <u>432</u>        | <u>432</u>                | <u>0</u>                   | <u>0</u>                    |
| TOTAL Accumulated Amortization - Common Plant |         |                    | <u>27,114,097</u> | <u>21,015,571</u>         | <u>4,221,782</u>           | <u>1,876,744</u>            |

ALLOCATION RATIOS:

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

|   |                        |
|---|------------------------|
| ACCUMULATED DEFERRED FIT NON<br>UTILITY - SPECIFIC GENERAL PLANT<br>For Month Ended September 30, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-DTX-1A |
|---|------------------------|

Electric Copy

| Ref/Basis                                    | Account | Description | Total              | Electric           | Gas North         | Oregon Gas        |
|--|---------|-------------|--------------------|--------------------|-------------------|-------------------|
| Deferred FIT - Common Plant (For Report APL) |         |             |                    |                    |                   |                   |
| 7  | 282900  | Utility 7   | -31,124,728        | -22,529,012        | -6,062,163        | -2,533,553        |
| 9  | 282900  | Utility 9   | -1,813,043         | -1,433,664         | -379,379          | 0                 |
| Total  |         |             | <u>-32,937,771</u> | <u>-23,962,676</u> | <u>-6,441,542</u> | <u>-2,533,553</u> |

ALLOCATION RATIOS:

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