

ELECTRIC RATE OF RETURN For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	136,653,745	81,981,932	54,671,813
E-ALL		Colstrip 3 AFUDC Reallocation	0	191,040	-191,040
		Adjusted Net Operating Income	136,653,745	82,172,972	54,480,773
E-APL		Electric Net Rate Base	1,663,291,947	1,064,132,973	599,158,974
		RATE OF RETURN	8.216%	7.722%	9.093%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers	1/31/2011	356,849	234,287	122,562
		Percent		100.000%	65.654%	34.346%
3	E-OPS	Direct Distribution Operating Expense		21,639,089	14,599,834	7,039,255
		Percent		100.000%	67.470%	32.530%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O&M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
4		Total Percentages		400.000%	265.560%	134.440%
		Percent		100.000%	66.390%	33.610%

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

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
		Input	Total	Electric	Gas North
		1/1/2011			
		Elect/Gas North 4-Factor	54,563,520	50,620,200	3,943,320
		Direct O&M Accts 500 - 894	54,701,087	39,717,113	14,983,974
		Direct O&M Accts 901 - 935	0	0	0
		Adjustments			
		Total	109,264,607	90,337,313	18,927,294
		Percentage	100.000%	82.678%	17.322%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885
		Total	52,174,801	44,795,193	7,379,608
		Percentage	100.000%	85.856%	14.144%
		Number of Customers at 12/31/10	582,022	358,982	223,040
		Percentage	100.000%	61.678%	38.322%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546
		Percentage	100.000%	86.088%	13.912%
		Total Percentages	400.000%	316.300%	83.700%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%
10	E-PLT	Net Electric Distribution Plant Percent	733,484,885 100.000%	449,764,522 61.319%	283,720,363 38.681%
11	E-OPS	Book Deprec (0403.XX & 0406.XX) Percent	76,312,710 100.000%	49,065,314 64.295%	27,247,396 35.705%
12	E-PLT	Net Electric Plant Percent	1,925,203,843 100.000%	1,225,448,640 63.653%	699,755,203 36.347%
13	E-PLT	Net Electric General Plant Percent	122,577,523 100.000%	78,691,767 64.198%	43,885,756 35.802%
14	E-SCM	Net Allocated Schedule M Percent	-88,849,840 100.000%	-56,591,318 63.693%	-32,258,522 36.307%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
99	Input	Not Allocated		0.000%	0.000%	0.000%

Situs Plant by Functional Group:
(Used to functionalize R&P Property Tax on
Report E-OTX)

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

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

	12/31/10	System	Washington	Idaho
ANNUALLY		0	191,040	-191,040
Colstrip 3 AFUDC Reallocation	12A	0	1,477,506	1,477,506
(Plant less Accumulated Depreciation)	12E	0	1,381,986	1,381,986
	1A	0	1,389,946	1,389,946

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	300,492,242	0	300,492,242	198,397,112	0	198,397,112	102,095,130	0	102,095,130
99	442200	Commercial - Firm & Int.	267,245,000	0	267,245,000	184,053,483	0	184,053,483	83,191,517	0	83,191,517
1	442300	Industrial	115,216,538	0	115,216,538	50,695,375	0	50,695,375	64,521,163	0	64,521,163
99	444000	Public Street & Highway Lighting	6,701,880	0	6,701,880	4,435,136	0	4,435,136	2,266,744	0	2,266,744
99	499XXX	Unbilled Revenue	-458,725	0	-458,725	-1,162,942	0	-1,162,942	704,217	0	704,217
99	448000	Interdepartmental Revenue	1,006,378	0	1,006,378	792,165	0	792,165	214,213	0	214,213
TOTAL SALES TO ULTIMATE CUSTOMERS			690,203,313	0	690,203,313	437,210,329	0	437,210,329	252,992,984	0	252,992,984
1	447XXX	Sales for Resale	0	245,877,164	245,877,164	0	160,213,560	160,213,560	0	85,663,604	85,663,604
TOTAL SALES OF ELECTRICITY			690,203,313	245,877,164	936,080,477	437,210,329	160,213,560	597,423,889	252,992,984	85,663,604	338,656,588
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	559,687	0	559,687	345,043	0	345,043	214,644	0	214,644
1	453000	Sales of Water & Water Power	0	276,765	276,765	0	180,340	180,340	0	96,425	96,425
1	454000	Rent from Electric Property	2,746,809	60,918	2,807,727	1,872,950	39,694	1,912,644	873,859	21,224	895,083
1	456XXX	Other Electric Revenues	148,543	135,426,561	135,575,104	102,269	88,243,947	88,346,216	46,274	47,182,614	47,228,888
TOTAL OTHER OPERATING REVENUE			3,455,039	135,764,244	139,219,283	2,320,262	88,463,981	90,784,243	1,134,777	47,300,263	48,435,040
TOTAL ELECTRIC REVENUE			693,658,352	381,641,408	1,075,299,760	439,530,591	248,677,541	688,208,132	254,127,761	132,963,867	387,091,628
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	549,187	549,187	0	357,850	357,850	0	191,337	191,337
1	501000	Fuel	0	27,969,755	27,969,755	0	18,225,092	18,225,092	0	9,744,663	9,744,663
1	502000	Steam Expense	0	4,254,803	4,254,803	0	2,772,430	2,772,430	0	1,482,373	1,482,373
1	505000	Electric Expense	0	884,282	884,282	0	576,198	576,198	0	308,084	308,084
1	506000	Miscellaneous Steam Power Generation Expense	65,887	2,481,819	2,547,706	-313,598	1,617,153	1,303,555	379,485	864,666	1,244,151
1	507000	Rent	0	23,173	23,173	0	15,100	15,100	0	8,073	8,073
MAINTENANCE											
1	510000	Supervision & Engineering	0	576,670	576,670	0	375,758	375,758	0	200,912	200,912
1	511000	Structures	0	678,829	678,829	0	442,325	442,325	0	236,504	236,504
1	512000	Boiler Plant	0	4,423,596	4,423,596	0	2,882,415	2,882,415	0	1,541,181	1,541,181
1	513000	Electric Plant	0	645,050	645,050	0	420,315	420,315	0	224,735	224,735
1	514000	Miscellaneous Steam Plant	0	1,378,966	1,378,966	0	898,534	898,534	0	480,432	480,432
TOTAL STEAM POWER GENERATION EXP			65,887	43,866,130	43,932,017	-313,598	28,583,170	28,269,572	379,485	15,282,960	15,662,445

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,400,829	2,400,829	0	1,564,380	1,564,380	0	836,449	836,449
1	536000	Water for Power	0	929,865	929,865	0	605,900	605,900	0	323,965	323,965
1	537000	Hydraulic Expense	4,302,959	1,882,846	6,185,805	2,777,245	1,226,862	4,004,107	1,525,714	655,984	2,181,698
1	538000	Electric Expense	0	5,704,781	5,704,781	0	3,717,235	3,717,235	0	1,987,546	1,987,546
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	745,843	745,843	0	485,991	485,991	0	259,852	259,852
1	540000	Rent	0	1,124,565	1,124,565	0	732,767	732,767	0	391,798	391,798
1	540100	MT Trust Funds Land Settlement Rents	5,323,416	0	5,323,416	3,457,025	0	3,457,025	1,866,391	0	1,866,391
MAINTENANCE											
1	541000	Supervision & Engineering	0	390,267	390,267	0	254,298	254,298	0	135,969	135,969
1	542000	Structures	0	505,993	505,993	0	329,705	329,705	0	176,288	176,288
1	543000	Reservoirs, Dams, & Waterways	0	1,176,196	1,176,196	0	766,409	766,409	0	409,787	409,787
1	544000	Electric Plant	0	1,745,853	1,745,853	0	1,137,598	1,137,598	0	608,255	608,255
1	545000	Miscellaneous Hydraulic Plant	0	211,735	211,735	0	137,967	137,967	0	73,768	73,768
TOTAL HYDRO POWER GENERATION EXP			9,626,375	16,818,773	26,445,148	6,234,270	10,959,112	17,193,382	3,392,105	5,859,661	9,251,766
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	853,905	853,905	0	556,404	556,404	0	297,501	297,501
1	547000	Fuel	0	109,067,095	109,067,095	0	71,068,119	71,068,119	0	37,998,976	37,998,976
1	548000	Generation Expense	0	2,210,685	2,210,685	0	1,440,482	1,440,482	0	770,203	770,203
1	549000	Miscellaneous Other Power Generation Expense	0	486,889	486,889	0	317,257	317,257	0	169,632	169,632
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
MAINTENANCE											
1	551000	Supervision & Engineering	0	806,731	806,731	0	525,666	525,666	0	281,065	281,065
1	552000	Structures	0	8,928	8,928	0	5,817	5,817	0	3,111	3,111
1	553000	Generating & Electric Equipment	0	1,765,975	1,765,975	0	1,150,709	1,150,709	0	615,266	615,266
1	554000	Miscellaneous Other Power Generation Plant	0	112,878	112,878	0	73,551	73,551	0	39,327	39,327
TOTAL OTHER POWER GENERATION EXP			0	115,346,519	115,346,519	0	75,159,790	75,159,790	0	40,186,729	40,186,729
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,809,475	253,793,156	272,602,631	0	165,371,620	165,371,620	18,809,475	88,421,536	107,231,011
1	556000	System Control & Load Dispatching	0	562,440	562,440	0	366,486	366,486	0	195,954	195,954
E-557	557XXX	Other Expense	1,623,696	136,303,167	137,926,863	-4,366,705	88,815,144	84,448,439	5,990,401	47,488,023	53,478,424
TOTAL OTHER POWER SUPPLY EXPENSE			20,433,171	390,658,763	411,091,934	-4,366,705	254,553,250	250,186,545	24,799,876	136,105,513	160,905,389
TOTAL POWER PRODUCTION O&M EXP			30,125,433	566,690,185	596,815,618	1,553,967	369,255,322	370,809,289	28,571,466	197,434,863	226,006,329

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	1,943,823	2,172,842	158,213	1,266,595	1,424,808	70,806	677,228	748,034
1	561000	Load Dispatching	0	2,169,292	2,169,292	0	1,413,511	1,413,511	0	755,781	755,781
1	562000	Station Expense	0	285,195	285,195	0	185,833	185,833	0	99,362	99,362
1	563000	Overhead Line Expense	0	447,496	447,496	0	291,588	291,588	0	155,908	155,908
1	565000	Transmission of Electricity by Others	0	17,683,898	17,683,898	0	11,522,828	11,522,828	0	6,161,070	6,161,070
1	566000	Miscellaneous Transmission Expense	0	1,636,309	1,636,309	0	1,066,219	1,066,219	0	570,090	570,090
1	567000	Rent	0	111,283	111,283	0	72,512	72,512	0	38,771	38,771
MAINTENANCE											
1	568000	Supervision & Engineering	516	669,462	669,978	0	436,221	436,221	516	233,241	233,757
1	569000	Structures	5,925	289,895	295,820	0	188,896	188,896	5,925	100,999	106,924
1	570000	Station Equipment	0	1,143,785	1,143,785	0	745,290	745,290	0	398,495	398,495
1	571000	Overhead Lines	31,952	1,790,421	1,822,373	1,827	1,166,638	1,168,465	30,125	623,783	653,908
1	572000	Underground Lines	0	11,390	11,390	0	7,422	7,422	0	3,968	3,968
1	573000	Service Miscellaneous	3,627	15,541	19,168	230	10,127	10,357	3,397	5,414	8,811
TOTAL TRANSMISSION OPERATING EXP			271,039	28,197,790	28,468,829	160,270	18,373,680	18,533,950	110,769	9,824,110	9,934,879
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,967,902	27,967,902	0	18,223,885	18,223,885	0	9,744,017	9,744,017
1	403X40	Depreciation Expense--Transmission Plant	0	9,792,705	9,792,705	0	6,380,927	6,380,927	0	3,411,778	3,411,778
1	404X20	Amortization of Hydro Licensing Costs	19,509	913,411	932,920	19,509	595,179	614,688	0	318,232	318,232
1	404X30	Amortization of Limited-Term Plant	2,785	102,795	105,580	2,785	66,981	69,766	0	35,814	35,814
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Lancaster Generation	226,667	0	226,667	226,667	0	226,667	0	0	0
99	407322	Reg Debit Spokane River Relicense	27,415	0	27,415	24,689	0	24,689	2,726	0	2,726
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	3,739	200,000	203,739	3,739	130,320	134,059	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	856,085	856,085	0	557,825	557,825	0	298,260	298,260
99	407382	Reg Debit Amt CDA Settlement	69,876	0	69,876	54,776	0	54,776	15,100	0	15,100
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-4,708,959	0	-4,708,959	0	0	0	-4,708,959	0	-4,708,959
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	407395	Optional Renewable Power Revenue Offset	135,730	0	135,730	101,331	0	101,331	34,399	0	34,399
99	407400	Amortization of CCX Credits	-306,588	0	-306,588	0	0	0	-306,588	0	-306,588
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407420	Amortization of CS2 Levelized Return	71,130	0	71,130	0	0	0	71,130	0	71,130
99	407450/499	Amortization of BPA Residential Exchange Credit	-8,778,816	0	-8,778,816	-5,921,938	0	-5,921,938	-2,856,878	0	-2,856,878
E-OTX		Taxes Other Than FIT--Prod & Trans	0	15,270,920	15,270,920	0	9,950,531	9,950,531	0	5,320,389	5,320,389
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-10,588,520	55,103,818	44,515,298	-2,988,128	35,905,648	32,917,520	-7,600,392	19,198,170	11,597,778
TOTAL PRODUCTION & TRANS EXPENSE			19,807,952	649,991,793	669,799,745	-1,273,891	423,534,650	422,260,759	21,081,843	226,457,143	247,538,986

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	299,553	1,191,670	1,491,223	137,561	804,020	941,581	161,992	387,650	549,642
3	582000	Station Expense	670,830	29,944	700,774	419,929	20,203	440,132	250,901	9,741	260,642
3	583000	Overhead Line Expense	912,358	571,382	1,483,740	650,302	385,511	1,035,813	262,056	185,871	447,927
3	584000	Underground Line Expense	526,270	0	526,270	307,795	0	307,795	218,475	0	218,475
3	585000	Street Light & Signal System Operation Expense	221,682	0	221,682	45,186	0	45,186	176,496	0	176,496
3	586000	Meter Expense	1,758,028	0	1,758,028	1,527,811	0	1,527,811	230,217	0	230,217
3	587000	Customer Installations Expense	761,255	17,369	778,624	385,805	11,719	397,524	375,450	5,650	381,100
3	588000	Miscellaneous Distribution Expense	3,939,811	2,553,302	6,493,113	2,872,462	1,722,713	4,595,175	1,067,349	830,589	1,897,938
3	589000	Rent	18,069	260,342	278,411	17,608	175,653	193,261	461	84,689	85,150
MAINTENANCE:											
3	590000	Supervision & Engineering	402,994	804,263	1,207,257	244,464	542,636	787,100	158,530	261,627	420,157
3	591000	Structures	446,400	0	446,400	298,636	0	298,636	147,764	0	147,764
3	592000	Station Equipment	713,285	104,705	817,990	550,798	70,644	621,442	162,487	34,061	196,548
3	593000	Overhead Lines	8,232,046	2,219	8,234,265	5,267,943	1,497	5,269,440	2,964,103	722	2,964,825
3	594000	Underground Lines	847,918	0	847,918	570,465	0	570,465	277,453	0	277,453
3	595000	Line Transformers	823,835	293,859	1,117,694	490,056	198,267	688,323	333,779	95,592	429,371
3	596000	Street Light & Signal System Maintenance Exp	649,813	0	649,813	443,217	0	443,217	206,596	0	206,596
3	597000	Meters	136,657	0	136,657	114,401	0	114,401	22,256	0	22,256
3	598000	Miscellaneous Distribution Expense	278,285	58,555	336,840	255,395	39,507	294,902	22,890	19,048	41,938
TOTAL DISTRIBUTION OPERATING EXP			21,639,089	5,887,610	27,526,699	14,599,834	3,972,370	18,572,204	7,039,255	1,915,240	8,954,495
99	403X50	Depreciation Expense--Distribution Plant	28,492,737	5,150	28,497,887	18,161,963	3,475	18,165,438	10,330,774	1,675	10,332,449
E-OTX		Taxes Other Than FIT--Distribution	40,492,790	0	40,492,790	34,973,702	0	34,973,702	5,519,088	0	5,519,088
TOTAL DISTRIBUTION EXPENSES			90,624,616	5,892,760	96,517,376	67,735,499	3,975,845	71,711,344	22,889,117	1,916,915	24,806,032
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	598,932	598,932	0	393,223	393,223	0	205,709	205,709
2	902000	Meter Reading Expenses	2,645,062	116,302	2,761,364	2,242,555	76,357	2,318,912	402,507	39,945	442,452
E-903	903XXX	Customer Records & Collection Expenses	1,677,934	6,096,210	7,774,144	1,135,867	3,996,325	5,132,192	542,067	2,099,885	2,641,952
2	904000	Uncollectible Accounts	0	1,626,046	1,626,046	0	1,067,564	1,067,564	0	558,482	558,482
2	905000	Misc Customer Accounts	0	135,946	135,946	0	89,254	89,254	0	46,692	46,692
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,322,996	8,573,436	12,896,432	3,378,422	5,622,723	9,001,145	944,574	2,950,713	3,895,287
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,616,945	473,215	28,090,160	20,022,785	310,685	20,333,470	7,594,160	162,530	7,756,690
2	909000	Advertising	28,100	850,172	878,272	21,265	558,172	579,437	6,835	292,000	298,835
2	910000	Misc Customer Service & Info Exp	0	161,840	161,840	0	106,254	106,254	0	55,586	55,586
TOTAL CUSTOMER SERVICE & INFO EXP			27,645,045	1,485,227	29,130,272	20,044,050	975,111	21,019,161	7,600,995	510,116	8,111,111

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	6,791	6,791	0	4,459	4,459	0	2,332	2,332
2	913000	Advertising	0	452	452	0	297	297	0	155	155
2	916000	Miscellaneous Sales Expenses	148,376	28,506	176,882	143,820	18,715	162,535	4,556	9,791	14,347
TOTAL SALES EXPENSES			148,376	35,749	184,125	143,820	23,471	167,291	4,556	12,278	16,834
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	176,947	25,647,068	25,824,015	121,787	17,027,088	17,148,875	55,160	8,619,980	8,675,140
4	921000	Office Supplies & Expenses	1,799	4,155,133	4,156,932	1,799	2,758,593	2,760,392	0	1,396,540	1,396,540
4	922000	Admin Exp Transferred--Credit	857	-50,956	-50,099	0	-33,830	-33,830	857	-17,126	-16,269
4	923000	Outside Services Employed	47,043	14,931,094	14,978,137	47,043	9,912,753	9,959,796	0	5,018,341	5,018,341
4	924000	Property Insurance Premium	0	1,294,849	1,294,849	0	859,650	859,650	0	435,199	435,199
4	925XXX	Injuries and Damages	0	5,412,295	5,412,295	0	3,593,223	3,593,223	0	1,819,072	1,819,072
4	926XXX	Employee Pensions and Benefits	339,658	781,970	1,121,628	250,876	519,150	770,026	88,782	262,820	351,602
4	927000	Franchise Requirements	5,977	0	5,977	0	0	0	5,977	0	5,977
1	928000	Regulatory Commission Expenses	1,875,163	3,662,137	5,537,300	1,170,810	2,386,248	3,557,058	704,353	1,275,889	1,980,242
4	930000	Miscellaneous General Expenses	237,911	3,340,211	3,578,122	199,720	2,217,566	2,417,286	38,191	1,122,645	1,160,836
4	931000	Rents	66,976	837,960	904,936	54,365	556,322	610,687	12,611	281,638	294,249
4	935000	Maintenance of General Plant	678,440	7,097,117	7,775,557	213,233	4,711,776	4,925,009	465,207	2,385,341	2,850,548
TOTAL ADMIN & GEN OPERATING EXP			3,430,771	67,108,878	70,539,649	2,059,633	44,508,539	46,568,172	1,371,138	22,600,339	23,971,477
E-ADP		Depreciation Expense--General Plant	2,806,814	7,148,355	9,955,169	1,517,527	4,745,794	6,263,321	1,289,287	2,402,561	3,691,848
4	404X31	Amortization - Mainframe Software (C-AMT)	6,655	4,092,403	4,099,058	6,655	2,716,946	2,723,601	0	1,375,457	1,375,457
4	404X32	Amortization - PC Software (C-AMT)	0	564,903	564,903	0	375,039	375,039	0	189,864	189,864
4	404X50	Amortization of Leasehold Imp (C-AMT)	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
TOTAL ADMIN & GENERAL EXPENSES			6,244,240	78,921,997	85,166,237	3,583,815	52,351,269	55,935,084	2,660,425	26,570,728	29,231,153
TOTAL EXPENSES BEFORE FIT			148,793,225	744,900,962	893,694,187	93,611,715	486,483,069	580,094,784	55,181,510	258,417,893	313,599,403
NET OPERATING INCOME BEFORE FIT					181,605,573			108,113,348			73,492,225
E-FIT	FEDERAL INCOME TAX--Normal Accrual				24,185,147			12,108,015			12,077,132
E-FIT	DEFERRED FEDERAL INCOME TAX				20,889,431			14,103,385			6,786,046
E-FIT	AMORTIZED ITC - NOXON				-122,750			-79,984			-42,766
ELECTRIC NET OPERATING INCOME					136,653,745			81,981,932			54,671,813

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.470%	32.530%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-555-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	144,529,010	144,529,010	0	94,175,103	94,175,103	0	50,353,907	50,353,907
1	555312	Purchased Power -Lancaster	0	20,188,139	20,188,139	0	13,154,591	13,154,591	0	7,033,548	7,033,548
1	555313	Energy Deviationsr -Lancaster	0	995,413	995,413	0	648,611	648,611	0	346,802	346,802
99	555380	Clearwater Purchases - Idaho	18,809,475	0	18,809,475	0	0	0	18,809,475	0	18,809,475
1	555550	Non-Monetary Exchange Power	0	178,404	178,404	0	116,248	116,248	0	62,156	62,156
1	555700	Bookout Purchases	0	87,263,979	87,263,979	0	56,861,209	56,861,209	0	30,402,770	30,402,770
1	555710	Intercompany Purchased Power	0	638,211	638,211	0	415,858	415,858	0	222,353	222,353
TOTAL ACCOUNT 555			18,809,475	253,793,156	272,602,631	0	165,371,620	165,371,620	18,809,475	88,421,536	107,231,011

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,319,972	5,319,972	0	3,466,494	3,466,494	0	1,853,478	1,853,478
1	557010	Other Power Supply Expense - Financial	0	-1,919,439	-1,919,439	0	-1,250,706	-1,250,706	0	-668,733	-668,733
1	557150	Fuel - Economic Dispatch	0	84,383,993	84,383,993	0	54,984,610	54,984,610	0	29,399,383	29,399,383
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	227,405	227,405	0	121,590	121,590
99	557161	Unbilled Add-Ons	-2,083,213	0	-2,083,213	-2,435,411	0	-2,435,411	352,198	0	352,198
1	557170	Broker Fees - Power	0	398,510	398,510	0	259,669	259,669	0	138,841	138,841
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	3,056,461	0	3,056,461	3,056,461	0	3,056,461	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-5,485,253	0	-5,485,253	-5,485,253	0	-5,485,253	0	0	0
99	557380	Idaho PCA Deferred	-8,369,894	0	-8,369,894	0	0	0	-8,369,894	0	-8,369,894
99	557390	Idaho PCA Amortization	13,686,893	0	13,686,893	0	0	0	13,686,893	0	13,686,893
1	557395	Optional Renewable Power Expense Offset	0	-74,303	-74,303	0	-48,416	-48,416	0	-25,887	-25,887
1	557610	Other Expenses - Exposure	0	5,000	5,000	0	3,258	3,258	0	1,742	1,742
1	557700	Turbine Gas Bookout Expense	0	7,423,275	7,423,275	0	4,837,006	4,837,006	0	2,586,269	2,586,269
1	557711	Turbine Gas Bookout Offset	0	-2,518,750	-2,518,750	0	-1,641,218	-1,641,218	0	-877,532	-877,532
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,935,914	42,935,914	0	27,977,042	27,977,042	0	14,958,872	14,958,872
TOTAL ACCOUNT 557			1,623,696	136,303,167	137,926,863	-4,366,705	88,815,144	84,448,439	5,990,401	47,488,023	53,478,424

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-903-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,677,934	5,792,345	7,470,279	1,135,867	3,802,906	4,938,773	542,067	1,989,439	2,531,506
12	903920	A/R Sold - Program Fees	0	299,468	299,468	0	190,620	190,620	0	108,848	108,848
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,799	2,799	0	1,598	1,598
TOTAL ACCOUNT 903			1,677,934	6,096,210	7,774,144	1,135,867	3,996,325	5,132,192	542,067	2,099,885	2,641,952

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.653%	36.347%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-908-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	131,203	473,215	604,418	90,139	310,685	400,824	41,064	162,530	203,594
99	908600	DSM Tariff Rider Expense Offset	26,965,173	0	26,965,173	19,613,898	0	19,613,898	7,351,275	0	7,351,275
99	908610	Limited Income Tax Refund Program	325,990	0	325,990	325,990	0	325,990	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-8,344	0	-8,344	-7,242	0	-7,242	-1,102	0	-1,102
99	908990	DSM Amortization	202,923	0	202,923	0	0	0	202,923	0	202,923
TOTAL ACCOUNT 908			27,616,945	473,215	28,090,160	20,022,785	310,685	20,333,470	7,594,160	162,530	7,756,690

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,075,299,760	688,208,132	387,091,628	
E-OPS	Operating & Maintenance Expense	765,561,624	484,671,212	280,890,412	
E-OPS	Book Depreciation & Amortization	72,368,853	50,499,339	21,869,514	
E-OTX	Taxes Other than FIT	55,763,710	44,924,233	10,839,477	
	Net Operating Income Before FIT	181,605,573	108,113,348	73,492,225	
E-INT	Less: Interest Expense	53,537,185	33,764,939	19,772,246	
E-SCM	Add: Schedule M Additions	93,871,135	57,189,150	36,681,985	
E-SCM	Less: Schedule M Deductions	145,559,833	92,200,059	53,359,774	
	Taxable Net Operating Income	76,379,690	39,337,500	37,042,190	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	26,732,892	13,768,125	12,964,767	
1	Production Tax Credit	(140,883)	(91,799)	(49,084)	
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)	
	Total Net Federal Income Tax	24,185,147	12,108,015	12,077,132	
E-DTE	Deferred FIT	20,889,431	14,103,385	6,786,046	
1	411400 Amortized Investment Tax Credit - Noxon	(122,750)	(79,984)	(42,766)	
	Total Net FIT/Deferred FIT	44,951,828	26,131,416	18,820,412	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%
		EFFECTIVE TAX RATE	0.3510	0.3515	0.3503

* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Additions:									
12	997001 Contributions In Aid of Construction	0	3,648,926	3,648,926	0	2,322,651	2,322,651	0	1,326,275	1,326,275
2	997002 Injuries and Damages	0	1,690,000	1,690,000	0	1,109,553	1,109,553	0	580,447	580,447
12	997003 Salvage	0	-632,685	-632,685	0	-402,723	-402,723	0	-229,962	-229,962
99	997004 Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005 FAS106 Current Retiree Medical Accrual	0	-200,948	-200,948	0	-133,409	-133,409	0	-67,539	-67,539
99	997007 Idaho PCA	5,506,606	0	5,506,606	0	0	0	5,506,606	0	5,506,606
99	997008 Idaho DSM Book Amortization	202,923	0	202,923	0	0	0	202,923	0	202,923
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-22,042	-22,042	0	-11,786	-11,786
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	316,014	316,014	0	209,802	209,802	0	106,212	106,212
12	997016 Redemption Expense Amortization	0	-7,511,105	-7,511,105	0	-4,781,044	-4,781,044	0	-2,730,061	-2,730,061
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	6,353,453	0	6,353,453	4,077,486	0	4,077,486	2,275,967	0	2,275,967
4	997018 DSM Tariff Rider		131	131	0	87	87	0	44	44
1	997019 CSS Temporary Service Fees	223,157	0	223,157	54,990	0	54,990	168,167	0	168,167
4	997020 FAS87 Current Pension Accrual	0	-2,600,243	-2,600,243	0	-1,726,301	-1,726,301	0	-873,942	-873,942
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	997028 RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	583,608	583,608	0	371,484	371,484	0	212,124	212,124
99	997033 BPA Residential Exchange	-2,629,314	0	-2,629,314	-1,752,180	0	-1,752,180	-877,134	0	-877,134
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997052 Noxon Spill	0	-237,550	-237,550	0	-154,788	-154,788	0	-82,762	-82,762
99	997064 Chicago Climate Exchange	-305,356	0	-305,356	0	0	0	-305,356	0	-305,356
99	997065 Amortization - Unbilled Revenue Add-Ins	-2,463,331	0	-2,463,331	-2,146,143	0	-2,146,143	-317,188	0	-317,188
11	997080 Book Transportation Depreciation	0	4,020,418	4,020,418	0	2,584,928	2,584,928	0	1,435,490	1,435,490
4	997081 Deferred Compensation	0	1,036,262	1,036,262	0	687,974	687,974	0	348,288	348,288
4	997082 Meal Disallowances	0	305,560	305,560	0	202,861	202,861	0	102,699	102,699
4	997083 Paid Time Off	0	374,308	374,308	0	248,503	248,503	0	125,805	125,805
2	997084 Customer Uncollectibles	0	45,864	45,864	0	30,112	30,112	0	15,752	15,752
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	31,427,547	50,595,082	82,022,629	19,740,182	33,113,177	52,853,359	11,687,365	17,481,905	29,169,270
	TOTAL SCHEDULE M ADDITIONS	42,471,321	51,399,814	93,871,135	23,528,325	33,660,825	57,189,150	18,942,996	17,738,989	36,681,985

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	1,048,508	1,048,508	0	683,208	683,208	0	365,300	365,300
99	997043	Washington Deferred Power Costs	-3,057,172	0	-3,057,172	-3,057,172	0	-3,057,172	0	0	0
1	997044	Non-Monetary Power Costs	0	-178,404	-178,404	0	-116,248	-116,248	0	-62,156	-62,156
1	997045	Section 199 Manufacturing Deduction	0	4,203,415	4,203,415	0	2,738,945	2,738,945	0	1,464,470	1,464,470
4	997046	Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-260,850	0	-260,850	0	0	0	-260,850	0	-260,850
11	997049	Tax Depreciation	0	131,438,536	131,438,536	0	84,508,407	84,508,407	0	46,930,129	46,930,129
99	997050	CS2 Levelized Return	-71,130	0	-71,130	0	0	0	-71,130	0	-71,130
99	997051	Wind Generation AFUDC - ID	129,724	0	129,724	0	0	0	129,724	0	129,724
99	997054	Spokane River Relicensing	-14,293	0	-14,293	-12,533	0	-12,533	-1,760	0	-1,760
99	997058	Colstrip Settlement	-553,576	0	-553,576	0	0	0	-553,576	0	-553,576
99	997059	Spokane River Relicensing PME	33,837	0	33,837	-204,458	0	-204,458	238,295	0	238,295
1	997061	CDA Lake Fund Settlement - AN	0	-200,000	-200,000	0	-130,320	-130,320	0	-69,680	-69,680
99	997061	CDA Lake Fund Settlement	-3,739	0	-3,739	-3,739	0	-3,739	0	0	0
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	130,185	130,185	0	65,907	65,907
1	997063	CDA Lake Settlement - AN	0	3,443,594	3,443,594	0	2,243,846	2,243,846	0	1,199,748	1,199,748
99	997063	CDA Lake Settlement	-69,876	0	-69,876	-54,776	0	-54,776	-15,100	0	-15,100
1	997067	CDA IPA Fund	0	61,725	61,725	0	40,220	40,220	0	21,505	21,505
1	997068	Noxon	0	-597,145	-597,145	0	-389,100	-389,100	0	-208,045	-208,045
1	997069	Lancaster Deferral	5,258,586	0	5,258,586	5,258,586	0	5,258,586	0	0	0
1	997072	CDA Fund Settlement Prepayment	0	833,333	833,333	0	543,000	543,000	0	290,333	290,333
99	997073	DSIT Amortization - ID	3,901,872	0	3,901,872	0	0	0	3,901,872	0	3,901,872
TOTAL SCHEDULE M DEDUCTIONS			5,310,179	140,249,654	145,559,833	1,947,916	90,252,143	92,200,059	3,362,263	49,997,511	53,359,774

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.470%	32.530%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.319%	38.681%
E-ALL	11	Book Deprec (0403.XX & 0406.XX)	100.000%	64.295%	35.705%
E-ALL	12	Net Electric Plant	100.000%	63.653%	36.347%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	23,407,129	14,908,703	8,498,426
99	410100	Deferred Federal Income Tax Expense - Washington	1,196,427	1,196,427	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-722,731	0	-722,731
		Sub-Total	23,880,825	16,105,130	7,775,695
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,104,358	-703,399	-400,959
99	411100	Deferred Federal Income Tax Expense - Washington	-1,298,346	-1,298,346	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-588,690	0	-588,690
		Sub-Total	-2,991,394	-2,001,745	-989,649
		Total Deferred Federal Income Tax Expense	20,889,431	14,103,385	6,786,046
E-ALL	14	Net Allocated Schedule M	100.000%	63.693%	36.307%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,663,291,947	1,064,132,973	599,158,974
	Interest Deduction for FIT Calculation	53,537,185	33,764,939	19,772,246
1	From last WA GRC (UE-100467)			
2	From ID GRC (AVU-E-09-1) - Cap Structure Non-specific in AVU-E-10-01			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	9,245	9,245	0	6,024	6,024	0	3,221	3,221
1	408140	State Kwh Generation Tax	0	1,491,426	1,491,426	0	971,813	971,813	0	519,613	519,613
1	408150	R&P Property Tax--Production	0	10,224,294	10,224,294	0	6,662,150	6,662,150	0	3,562,144	3,562,144
1	408180	R&P Property Tax--Transmission	0	3,261,151	3,261,151	0	2,124,966	2,124,966	0	1,136,185	1,136,185
1	409100	State Income Tax--Montana & Oregon	0	284,804	284,804	0	185,578	185,578	0	99,226	99,226
TOTAL PRODUCTION & TRANSMISSION			0	15,270,920	15,270,920	0	9,950,531	9,950,531	0	5,320,389	5,320,389
DISTRIBUTION											
99	408110	State Excise Tax	16,927,102	0	16,927,102	16,927,102	0	16,927,102	0	0	0
99	408120	Municipal Occupation & License Tax	17,973,498	0	17,973,498	14,933,552	0	14,933,552	3,039,946	0	3,039,946
99	408160	Miscellaneous State or Local Tax--WA & ID	7,857	0	7,857	0	0	0	7,857	0	7,857
99	408170	R&P Property Tax--Distribution	5,078,391	0	5,078,391	3,113,048	0	3,113,048	1,965,343	0	1,965,343
99	409100	State Income Tax--Idaho	505,942	0	505,942	0	0	0	505,942	0	505,942
TOTAL DISTRIBUTION			40,492,790	0	40,492,790	34,973,702	0	34,973,702	5,519,088	0	5,519,088
TOTAL TAXES OTHER THAN FIT			40,492,790	15,270,920	55,763,710	34,973,702	9,950,531	44,924,233	5,519,088	5,320,389	10,839,477

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE								
INTANGIBLE PLANT:								
1	182324/25	CDA Lake CDR/IPA Fund	0	10,083,333	10,083,333	0	6,570,300	6,570,300
1	182381	CDA Settlement	0	37,003,729	37,003,729	0	24,111,630	24,111,630
1	302000	Franchises & Consents	487,719	44,069,129	44,556,848	487,719	28,715,444	29,203,163
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179
1	C-IPL	Misc Intangible Plant (303000)	0	2,381,771	2,381,771	0	1,551,962	1,551,962
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	37,477	20,353,965	20,391,442	37,477	13,512,997	13,550,474
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	6,405,722	6,405,722	0	4,252,759	4,252,759
TOTAL INTANGIBLE PLANT			678,375	120,297,649	120,976,024	678,375	78,715,092	79,393,467
STEAM PRODUCTION PLANT:								
1	310XXX	Land & Land Rights	0	2,230,590	2,230,590	0	1,453,452	1,453,452
1	311XXX	Structures & Improvements	0	124,995,742	124,995,742	0	81,447,225	81,447,225
1	312000	Boiler Plant	0	167,586,514	167,586,514	0	109,199,373	109,199,373
1	314000	Turbogenerator Units	0	48,378,360	48,378,360	0	31,523,339	31,523,339
1	315000	Accessory Electric Equipment	0	26,931,108	26,931,108	0	17,548,310	17,548,310
1	316000	Miscellaneous Power Plant Equipment	0	15,655,848	15,655,848	0	10,201,351	10,201,351
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	385,778,162	385,778,162	0	251,373,050	251,373,050
HYDRAULIC PRODUCTION PLANT:								
1	330XXX	Land & Land Rights	0	56,520,509	56,520,509	0	36,828,764	36,828,764
1	331XXX	Structures & Improvements	0	41,210,660	41,210,660	0	26,852,866	26,852,866
1	332XXX	Reservoirs, Dams, & Waterways	0	118,692,812	118,692,812	0	77,340,236	77,340,236
1	333000	Waterwheels, Turbines, & Generators	0	146,370,343	146,370,343	0	95,374,915	95,374,915
1	334000	Accessory Electric Equipment	0	33,829,385	33,829,385	0	22,043,227	22,043,227
1	335XXX	Miscellaneous Power Plant Equipment	0	7,331,075	7,331,075	0	4,776,928	4,776,928
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915
TOTAL HYDRAULIC PRODUCTION PLANT			0	405,954,347	405,954,347	0	264,519,851	264,519,851
OTHER PRODUCTION PLANT:								
1	340200	Land & Land Rights	0	880,350	880,350	0	573,636	573,636
1	341000	Structures & Improvements	0	15,888,774	15,888,774	0	10,353,125	10,353,125
1	342000	Fuel Holders, Producers, & Accessories	0	21,153,988	21,153,988	0	13,783,939	13,783,939
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910
1	344000	Generators	0	198,997,146	198,997,146	0	129,666,540	129,666,540
1	345000	Accessory Electric Equipment	0	16,678,041	16,678,041	0	10,867,412	10,867,412
1	346000	Miscellaneous Power Plant Equipment	0	1,559,641	1,559,641	0	1,016,262	1,016,262
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	277,034,720	277,034,720	0	180,515,824	180,515,824
TOTAL PRODUCTION PLANT			0	1,068,767,229	1,068,767,229	0	696,408,725	696,408,725

ELECTRIC UTILITY PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,923,658	16,923,658	0	11,027,456	11,027,456	0	5,896,202	5,896,202
1	352XXX	Structures & Improvements	0	16,162,023	16,162,023	0	10,531,174	10,531,174	0	5,630,849	5,630,849
1	353000	Station Equipment	0	184,229,316	184,229,316	0	120,043,822	120,043,822	0	64,185,494	64,185,494
1	354000	Towers & Fixtures	0	17,117,339	17,117,339	0	11,153,658	11,153,658	0	5,963,681	5,963,681
1	355000	Poles & Fixtures	0	133,324,475	133,324,475	0	86,874,228	86,874,228	0	46,450,247	46,450,247
1	356000	Overhead Conductors & Devices	0	107,028,653	107,028,653	0	69,739,870	69,739,870	0	37,288,783	37,288,783
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	481,593,270	481,593,270	0	313,806,174	313,806,174	0	167,787,096	167,787,096
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,299,301	0	4,299,301	3,323,938	0	3,323,938	975,363	0	975,363
99	360400	Land Easements	504,331	0	504,331	58,252	0	58,252	446,079	0	446,079
99	361000	Structures & Improvements	14,188,131	0	14,188,131	9,698,150	0	9,698,150	4,489,981	0	4,489,981
99	362000	Station Equipment	94,696,683	0	94,696,683	60,742,640	0	60,742,640	33,954,043	0	33,954,043
99	364000	Poles, Towers, & Fixtures	222,649,540	0	222,649,540	135,019,640	0	135,019,640	87,629,900	0	87,629,900
99	365000	Overhead Conductors & Devices	145,055,877	0	145,055,877	86,643,163	0	86,643,163	58,412,714	0	58,412,714
99	366000	Underground Conduit	76,487,946	0	76,487,946	47,303,722	0	47,303,722	29,184,224	0	29,184,224
99	367000	Underground Conductors & Devices	126,756,955	0	126,756,955	81,319,069	0	81,319,069	45,437,886	0	45,437,886
99	368000	Line Transformers	174,622,959	0	174,622,959	114,029,615	0	114,029,615	60,593,344	0	60,593,344
99	369XXX	Services	117,991,583	0	117,991,583	73,339,133	0	73,339,133	44,652,450	0	44,652,450
99	370000	Meters	45,557,699	0	45,557,699	16,731,958	0	16,731,958	28,825,741	0	28,825,741
99	373XXX	Street Light & Signal Systems	30,564,387	0	30,564,387	17,408,205	0	17,408,205	13,156,182	0	13,156,182
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,053,375,392	0	1,053,375,392	645,617,485	0	645,617,485	407,757,907	0	407,757,907
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,858	3,198,678	4,018,536	372,215	2,123,602	2,495,817	447,643	1,075,076	1,522,719
4	390XXX	Structures & Improvements	6,876,144	36,358,013	43,234,157	1,927,161	24,138,085	26,065,246	4,948,983	12,219,928	17,168,911
4	391XXX	Office Furniture & Equipment	0	27,583,289	27,583,289	0	18,312,546	18,312,546	0	9,270,743	9,270,743
4	392XXX	Transportation Equipment	10,940,148	6,370,640	17,310,788	7,796,165	4,229,468	12,025,633	3,143,983	2,141,172	5,285,155
4	393000	Stores Equipment	306,142	1,191,436	1,497,578	127,845	790,994	918,839	178,297	400,442	578,739
4	394000	Tools, Shop & Garage Equipment	1,730,650	4,780,454	6,511,104	1,299,498	3,173,743	4,473,241	431,152	1,606,711	2,037,863
4	395000	Laboratory Equipment	359,350	1,480,247	1,839,597	224,529	982,736	1,207,265	134,821	497,511	632,332
4	396XXX	Power Operated Equipment	23,071,185	9,637,284	32,708,469	14,993,588	6,398,193	21,391,781	8,077,597	3,239,091	11,316,688
4	397XXX	Communications Equipment	11,393,174	44,657,003	56,050,177	5,958,781	29,647,784	35,606,565	5,434,393	15,009,219	20,443,612
4	398000	Miscellaneous Equipment	5,169	340,238	345,407	1,231	225,884	227,115	3,938	114,354	118,292
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	55,501,820	135,597,282	191,099,102	32,701,013	90,023,035	122,724,048	22,800,807	45,574,247	68,375,054
		TOTAL PLANT IN SERVICE	1,109,555,587	1,806,255,430	2,915,811,017	678,996,873	1,178,953,026	1,857,949,899	430,558,714	627,302,404	1,057,861,118
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,109,555,587	1,806,255,430	2,915,811,017	678,996,873	1,178,953,026	1,857,949,899	430,558,714	627,302,404	1,057,861,118

ELECTRIC UTILITY PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	258,428,692	258,428,692	0	168,392,136	168,392,136	0	90,036,556	90,036,556
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-195,410	-195,410	0	-127,329	-127,329	0	-68,081	-68,081
1	108000	Hydro Production Plant	0	101,958,503	101,958,503	0	66,436,161	66,436,161	0	35,522,342	35,522,342
1	108X03	Other Production Plant	0	59,733,923	59,733,923	0	38,922,624	38,922,624	0	20,811,299	20,811,299
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-47,864	-47,864	0	-31,188	-31,188	0	-16,676	-16,676
1	108X04	Transmission Plant	0	163,370,215	163,370,215	0	106,452,032	106,452,032	0	56,918,183	56,918,183
E-ADP	108X05	Distribution Plant	319,890,507	0	319,890,507	195,852,963	0	195,852,963	124,037,544	0	124,037,544
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,898	0	-88,898	-54,428	0	-54,428	-34,470	0	-34,470
E-ADP	108X06	General Plant - Non-Transportation	16,037,183	46,204,465	62,241,648	8,994,541	30,675,144	39,669,685	7,042,642	15,529,321	22,571,963
E-ADP	108X07	General Plant - Transportation	3,968,791	2,311,140	6,279,931	2,828,230	1,534,366	4,362,596	1,140,561	776,774	1,917,335
TOTAL ACCUMULATED DEPRECIATION			339,807,583	631,763,664	971,571,247	207,621,306	412,253,946	619,875,252	132,186,277	219,509,718	351,695,995
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant - Production & Transmission (C-AAM)	16,851	4,255,600	4,272,451	16,851	2,772,949	2,789,800	0	1,482,651	1,482,651
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	15,550	645,893	661,443	15,550	420,864	436,414	0	225,029	225,029
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	756	8,678,025	8,678,781	756	5,761,341	5,762,097	0	2,916,684	2,916,684
4	111X32	Intangible Plant - PC Software (C-AAM)	0	5,223,603	5,223,603	0	3,467,950	3,467,950	0	1,755,653	1,755,653
4	111X50	Intangible Plant - Leasehold Improvements (C-AAM)	0	88,539	88,539	0	58,781	58,781	0	29,758	29,758
4	111X60	Intangible Plant - Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment (C-AMM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			143,835	18,892,092	19,035,927	143,835	12,482,172	12,626,007	0	6,409,920	6,409,920
NET ELECTRIC UTILITY PLANT			769,604,169	1,155,599,674	1,925,203,843	471,231,732	754,216,908	1,225,448,640	298,372,437	401,382,766	699,755,203

ALLOCATION RATIOS:

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

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-APL-12A
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***** SYSTEM *****			WASHINGTON *****			IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	769,604,169	1,155,599,674	1,925,203,843	471,231,732	754,216,908	1,225,448,640	298,372,437	401,382,766	699,755,203
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	466,927	0	466,927	466,927	0	466,927	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	97,243	97,243	0	64,560	64,560	0	32,683	32,683
12	Deferred F.I.T. - Plant In Service (282900)	0	-253,467,977	-253,467,977	0	-161,339,971	-161,339,971	0	-92,128,006	-92,128,006
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-12,728,183	-12,728,183	0	-8,450,241	-8,450,241	0	-4,277,942	-4,277,942
99	ADFIT - Boulder Park Idaho Write Off (190040)	606,998	0	606,998	0	0	0	606,998	0	606,998
99	ADFIT - WNP3 (283120)	-3,999,415	0	-3,999,415	-3,999,415	0	-3,999,415	0	0	0
99	ADFIT - Lancaster (283312)	-290,889	0	-290,889	-290,889	0	-290,889	0	0	0
99	Spokane River Relicensing (283322)	-288,157	0	-288,157	-288,157	0	-288,157	-20,268	0	-20,268
99	Spokane River PM&Es (283323)	-237,484	0	-237,484	-163,041	0	-163,041	-74,443	0	-74,443
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,207,361	-3,207,361	0	-2,089,916	-2,089,916	0	-1,117,445	-1,117,445
99	ADFIT - Lake CDA CDR Fund (283324)	-38,950	0	-38,950	-38,950	0	-38,950	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-379,167	-379,167	0	-247,065	-247,065	0	-132,102	-132,102
99	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	0	-78,826	-37,841	0	-37,841	-40,985	0	-40,985
99	ADFIT - MT Lease Payments (283365)	-2,298,063	0	-2,298,063	-1,519,587	0	-1,519,587	-778,476	0	-778,476
1	CDA Lake Settlement (283382)	0	-12,951,305	-12,951,305	0	-8,439,070	-8,439,070	0	-4,512,235	-4,512,235
99	CDA Lake Settlement (283382)	-644,332	0	-644,332	-535,965	0	-535,965	-108,367	0	-108,367
12	Electric portion of Bond Redemptions (283850)	0	-3,001,804	-3,001,804	0	-1,910,738	-1,910,738	0	-1,091,066	-1,091,066
1	Colstrip PCB (283200)	0	-533,315	-533,315	0	-347,508	-347,508	0	-185,807	-185,807
	TOTAL ACCUM DEFERRED INCOME TAX	-6,802,191	-286,171,869	-292,974,060	-6,386,650	-182,759,949	-189,146,599	-415,541	-103,411,920	-103,827,461
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,725,162	0	5,725,162	4,109,303	0	4,109,303	1,615,859	0	1,615,859
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	865,720	0	865,720	0	0	0	865,720	0	865,720
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	70,004	0	70,004	0	0	0	70,004	0	70,004
99	Invest in Exchange Power (124900, 124930)	22,254,054	0	22,254,054	22,254,054	0	22,254,054	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,335,855	0	-2,335,855	-748,601	0	-748,601	-1,587,254	0	-1,587,254
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,477,506	0	-1,477,506	1,477,506	0	1,477,506
99	Lancaster Generation (182312)	831,111	0	831,111	831,111	0	831,111	0	0	0
99	Spokane River Relicensing (182322)	791,513	0	791,513	733,604	0	733,604	57,909	0	57,909
99	Spokane River PM&Es (182323)	681,366	0	681,366	465,832	0	465,832	215,534	0	215,534
99	CDA CDR Fund (182324)	111,287	0	111,287	111,287	0	111,287	0	0	0
99	CDA Lake Settlement (182382)	1,531,329	0	1,531,329	1,531,329	0	1,531,329	0	0	0
99	CDA Lake Settlement (186382)	309,620	0	309,620	0	0	0	309,620	0	309,620
99	Montana Riverbed Settlement (186360)	6,565,892	0	6,565,892	4,341,674	0	4,341,674	2,224,218	0	2,224,218
99	Nez Perce Settlement - Idaho (186800)	318,174	0	318,174	0	0	0	318,174	0	318,174
4	Gain on Sale of General Office Bldg (253850)	0	-277,797	-277,797	0	-184,429	-184,429	0	-93,368	-93,368
	TOTAL OTHER ADJUSTMENTS	31,339,961	-277,797	31,062,164	28,015,361	-184,429	27,830,932	3,324,600	-93,368	3,231,232
	NET RATE BASE:	794,141,939	869,150,008	1,663,291,947	492,860,443	571,272,530	1,064,132,973	301,281,496	297,877,478	599,158,974

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%	63.653%	36.347%
E-ALL	13	Net Electric General Plant	100.000%	64.198%	35.802%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas	
99	404X30	Leasehold Improvements	Utility 0	95,122	95,122	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	9,703	7,673	2,030	0
		Total		104,825	102,795	2,030	0
99	404X31	Mainframe Software	Utility 0	156,454	156,454	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,437,671	3,935,949	1,059,095	442,626
8			Utility 8	155,669	0	109,863	45,806
9			Utility 9	0	0	0	0
		Total		5,749,794	4,092,403	1,168,958	488,432
99	404X32	PC Software	Utility 0	80,077	80,077	0	0
99			Utility 1	3,882	0	3,882	0
7			Utility 7	669,806	484,826	130,458	54,522
8			Utility 8	76,540	0	54,018	22,522
9			Utility 9	0	0	0	0
		Total		830,305	564,903	188,358	77,044
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,303	7,458	2,007	839
		Total		10,303	7,458	2,007	839
		TOTAL		6,695,227	4,767,559	1,361,353	566,315

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	8,366,189	6,055,699	1,629,483	681,008
8	Utility 8	140,910	0	99,447	41,463
9	Utility 9	595,873	471,187	124,686	0
9	Utility 9 - Washington	103,663	81,972	21,691	0
9	Utility 9 - Idaho	412,999	326,579	86,420	0
	Total	<u>9,619,634</u>	<u>6,935,437</u>	<u>1,961,727</u>	<u>722,471</u>
7	403X70 Utility 7	6,504	4,708	1,267	529
9	Utility 9	15,854	12,537	3,317	0
	Total	<u>22,358</u>	<u>17,245</u>	<u>4,584</u>	<u>529</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,127	0	0	0	0	0	0	0	0	472,127	0	472,127
7		Utility 7	4,082,524	0	0	2,955,053	2,955,053	0	0	795,153	795,153	0	332,317	332,317
9		Utility 9 - Wa	470,711	372,215	0	0	372,215	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,225	0	345,736	0	345,736	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	279,293	0	0	220,851	220,851	0	0	58,442	58,442	0	0	0
		TOTAL ACCOUNT	6,343,725	372,215	447,643	3,198,678	4,018,536	575,660	91,489	853,595	1,520,744	472,127	332,317	804,444
	390XXX	Structures & Improvements												
99		Utility 0	3,521,854	502,086	1,405,137	1,614,631	3,521,854	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99		Utility 2	3,394,870	0	0	0	0	0	0	0	0	3,394,870	0	3,394,870
7		Utility 7	42,722,280	0	0	30,923,668	30,923,668	0	0	8,321,018	8,321,018	0	3,477,594	3,477,594
9		Utility 9 - Wa	1,802,182	1,425,075	0	0	1,425,075	377,107	0	0	377,107	0	0	0
9		Utility 9 - Idaho	4,481,626	0	3,543,846	0	3,543,846	0	937,780	0	937,780	0	0	0
9		Utility 9 - Allocated	4,830,495	0	0	3,819,714	3,819,714	0	0	1,010,781	1,010,781	0	0	0
		TOTAL ACCOUNT	61,693,167	1,927,161	4,948,983	36,358,013	43,234,157	1,316,967	937,780	9,331,799	11,586,546	3,394,870	3,477,594	6,872,464
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,584,582	0	0	1,584,582	1,584,582	0	0	0	0	0	0	0
7		Utility 7	35,918,250	0	0	25,998,707	25,998,707	0	0	6,995,798	6,995,798	0	2,923,746	2,923,746
8		Utility 8	389,534	0	0	0	0	0	0	274,914	274,914	0	114,620	114,620
		TOTAL ACCOUNT	37,892,366	0	0	27,583,289	27,583,289	0	0	7,270,712	7,270,712	0	3,038,366	3,038,366
	392XXX	Transportation Equipment												
99		Utility 0	14,587,692	6,792,512	2,563,294	5,231,886	14,587,692	0	0	0	0	0	0	0
99		Utility 1	5,279,501	0	0	0	0	3,251,310	1,095,640	932,551	5,279,501	0	0	0
99		Utility 2	2,113,362	0	0	0	0	0	0	0	0	2,113,362	0	2,113,362
7		Utility 7	486,249	0	0	351,962	351,962	0	0	94,707	94,707	0	39,581	39,581
9		Utility 9 - Wa	1,269,242	1,003,653	0	0	1,003,653	265,589	0	0	265,589	0	0	0
9		Utility 9 - Idaho	734,352	0	580,689	0	580,689	0	153,663	0	153,663	0	0	0
9		Utility 9 - Allocated	994,995	0	0	786,792	786,792	0	0	208,203	208,203	0	0	0
		TOTAL ACCOUNT	25,465,393	7,796,165	3,143,983	6,370,640	17,310,788	3,516,899	1,249,303	1,235,461	6,001,663	2,113,362	39,581	2,152,943

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	393,251	10,739	14,745	367,767	393,251	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	148,095	117,106	0	0	117,106	30,989	0	0	30,989	0	0	0
9		Utility 9 - Idaho	206,832	0	163,552	0	163,552	0	43,280	0	43,280	0	0	0
9		Utility 9 - Allocated	1,041,630	0	0	823,669	823,669	0	0	217,961	217,961	0	0	0
		TOTAL ACCOUNT	1,931,306	127,845	178,297	1,191,436	1,497,578	115,260	43,280	217,961	376,501	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,404,422	1,265,735	423,669	1,715,018	3,404,422	0	0	0	0	0	0	0
99		Utility 1	1,880,434	0	0	0	0	1,002,050	453,936	424,448	1,880,434	0	0	0
99		Utility 2	942,128	0	0	0	0	0	0	0	0	942,128	0	942,128
7		Utility 7	3,906,944	0	0	2,827,963	2,827,963	0	0	760,955	760,955	0	318,025	318,025
8		Utility 8	1,058,209	0	0	0	0	0	0	746,831	746,831	0	311,378	311,378
9		Utility 9 - Wa	42,697	33,763	0	0	33,763	8,934	0	0	8,934	0	0	0
9		Utility 9 - Idaho	9,463	0	7,483	0	7,483	0	1,980	0	1,980	0	0	0
9		Utility 9 - Allocated	300,314	0	0	237,473	237,473	0	0	62,841	62,841	0	0	0
		TOTAL ACCOUNT	11,544,611	1,299,498	431,152	4,780,454	6,511,104	1,010,984	455,916	1,995,075	3,461,975	942,128	629,403	1,571,531
	395000	Laboratory Equipment												
99		Utility 0	1,358,975	210,717	130,412	1,017,846	1,358,975	0	0	0	0	0	0	0
99		Utility 1	292,725	0	0	0	0	95,260	31,068	166,397	292,725	0	0	0
99		Utility 2	261,267	0	0	0	0	0	0	0	0	261,267	0	261,267
7		Utility 7	355,663	0	0	257,440	257,440	0	0	69,272	69,272	0	28,951	28,951
8		Utility 8	17,055	0	0	0	0	0	0	12,037	12,037	0	5,018	5,018
9		Utility 9 - Wa	17,467	13,812	0	0	13,812	3,655	0	0	3,655	0	0	0
9		Utility 9 - Idaho	5,576	0	4,409	0	4,409	0	1,167	0	1,167	0	0	0
9		Utility 9 - Allocated	259,198	0	0	204,961	204,961	0	0	54,237	54,237	0	0	0
		TOTAL ACCOUNT	2,567,926	224,529	134,821	1,480,247	1,839,597	98,915	32,235	301,943	433,093	261,267	33,969	295,236
	396XXX	Power Operated Equipment												
99		Utility 0	30,852,783	14,437,052	7,667,835	8,747,896	30,852,783	0	0	0	0	0	0	0
99		Utility 1	3,950,112	0	0	0	0	2,736,099	829,554	384,459	3,950,112	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	703,808	556,536	0	0	556,536	147,272	0	0	147,272	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	617,591	0	0	488,360	488,360	0	0	129,231	129,231	0	0	0
		TOTAL ACCOUNT	37,240,358	14,993,588	8,077,597	9,637,284	32,708,469	2,883,371	937,986	621,600	4,442,957	43,834	45,099	88,933

COMMON GENERAL PLANT
For Twelve Months Ended January 31, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	40,196,369	5,591,930	2,227,714	32,376,725	40,196,369	0	0	0	0	0	0	0
99		Utility 1	750,932	0	0	0	0	441,964	308,968	0	750,932	0	0	0
99		Utility 2	568,609	0	0	0	0	0	0	0	0	568,609	0	568,609
7		Utility 7	9,009,409	0	0	6,521,281	6,521,281	0	0	1,754,763	1,754,763	0	733,366	733,366
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	463,928	366,851	0	0	366,851	97,077	0	0	97,077	0	0	0
9		Utility 9 - Idaho	4,055,237	0	3,206,679	0	3,206,679	0	848,558	0	848,558	0	0	0
9		Utility 9 - Allocated	7,282,956	0	0	5,758,997	5,758,997	0	0	1,523,959	1,523,959	0	0	0
		TOTAL ACCOUNT	63,253,519	5,958,781	5,434,393	44,657,003	56,050,177	539,041	1,157,526	3,932,302	5,628,869	568,609	1,005,865	1,574,474
	398000	Miscellaneous Equipment												
99		Utility 0	8,690	0	2,299	6,391	8,690	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	888	0	0	0	0	0	0	0	0	888	0	888
7		Utility 7	453,777	0	0	328,457	328,457	0	0	88,382	88,382	0	36,937	36,937
9		Utility 9 - Wa	1,557	1,231	0	0	1,231	326	0	0	326	0	0	0
9		Utility 9 - Idaho	2,073	0	1,639	0	1,639	0	434	0	434	0	0	0
9		Utility 9 - Allocated	6,816	0	0	5,390	5,390	0	0	1,426	1,426	0	0	0
		TOTAL ACCOUNT	473,801	1,231	3,938	340,238	345,407	326	434	89,808	90,568	888	36,937	37,825
		TOTAL GENERAL PLANT	248,406,172	32,701,013	22,800,807	135,597,282	191,099,102	10,057,423	4,905,949	25,850,256	40,813,628	7,854,312	8,639,131	16,493,443

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,838,308	39,838,308	0	0
99	108X06	Utility 1 - Allocated	629,225	0	629,225	0
99	108X06	Utility 1 - Washington	2,484,673	0	2,484,673	0
99	108X06	Utility 1 - Idaho	853,270	0	853,270	0
99	108X06	Utility 2	2,340,875	0	0	2,340,875
7	108X06	Utility 7	14,235,674	10,304,208	2,772,682	1,158,784
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,027	-253,360	-68,175	-28,492
8	108X06	Utility 8	940,792	0	663,964	276,828
9	108X06	Utility 9	15,621,236	12,352,492	3,268,744	0
Total			76,594,026	62,241,648	10,604,383	3,747,995

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,689,530	5,689,530	0	0
99	108X07	Utility 1 - Allocated	213,774	0	213,774	0
99	108X07	Utility 1 - Washington	447,729	0	447,729	0
99	108X07	Utility 1 - Idaho	195,850	0	195,850	0
99	108X07	Utility 2	1,016,163	0	0	1,016,163
7	108X07	Utility 7	17,926	12,975	3,491	1,459
9	108X07	Utility 9	730,226	577,426	152,800	0
Total			8,311,198	6,279,931	1,013,644	1,017,622

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis		Report ID: E-ADP-12A		***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	1,053,375,392	0	1,053,375,392	645,617,485	0	645,617,485	407,757,907	0	407,757,907	
E-PLT	360200	Less Land and Land Rights	4,299,301	0	4,299,301	3,323,938	0	3,323,938	975,363	0	975,363	
		Depreciable Distribution Plant	1,049,076,091	0	1,049,076,091	642,293,547	0	642,293,547	406,782,544	0	406,782,544	
		Percentage		0.000%	100.000%	61.225%			38.775%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	319,890,507	195,852,963		195,852,963	124,037,544		124,037,544	
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-88,898	-54,428		-54,428	-34,470		-34,470	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	319,890,507	0	319,890,507	195,852,963	0	195,852,963	124,037,544	0	124,037,544	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,898	0	-88,898	-54,428	0	-54,428	-34,470	0	-34,470	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	55,501,820	135,597,282	191,099,102	32,701,013	90,023,035	122,724,048	22,800,807	45,574,247	68,375,054	
E-PLT	389XXX	Less: General Land and Land Rights	819,858	3,198,678	4,018,536	372,215	2,123,602	2,495,817	447,643	1,075,076	1,522,719	
E-PLT	392XXX	Less: General Transportation Plant	10,940,148	6,370,640	17,310,788	7,796,165	4,229,468	12,025,633	3,143,983	2,141,172	5,285,155	
		Depreciable Non Transport General Plant	43,741,814	126,027,964	169,769,778	24,532,633	83,669,965	108,202,598	19,209,181	42,357,999	61,567,180	
		Percentage		74.234%	100.000%	14.451%			11.315%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,204,465	62,241,648	8,994,541			7,042,642			
	403X60	Common Depreciation Expense (C-DEP)		4,845,169	6,526,886	943,200			738,517			
	403X60	Washington Depreciation Expense (C-DEP)			81,972	81,972			0			
	403X60	Idaho Depreciation Expense (C-DEP)			326,579	0			326,579			
	403X60	Depreciation Expense		2,240,283	2,879,211	444,151			194,777			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	16,037,183	46,204,465	62,241,648	8,994,541	30,675,144	39,669,685	7,042,642	15,529,321	22,571,963	
4	403X60	Depreciation Expense (C-DEP)	1,681,717	4,845,169	6,526,886	943,200	3,216,708	4,159,908	738,517	1,628,461	2,366,978	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	408,551	0	408,551	81,972	0	81,972	326,579	0	326,579	
4	403X60	Depreciation Expense	638,928	2,240,283	2,879,211	444,151	1,487,324	1,931,475	194,777	752,959	947,736	
		Total Depreciation Expense	2,729,196	7,085,452	9,814,648	1,469,323	4,704,032	6,173,355	1,259,873	2,381,420	3,641,293	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	10,940,148	6,370,640	17,310,788	7,796,165	4,229,468	12,025,633	3,143,983	2,141,172	5,285,155	
		Percentage		36.802%	100.000%	45.036%			18.162%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,311,140	6,279,931	2,828,230			1,140,561			
	403X70	Depreciation Expense (C-DEP)		6,347	17,245	7,766			3,132			
	403X70	Depreciation Expense		56,556	123,275	40,438			26,282			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,968,791	2,311,140	6,279,931	2,828,230	1,534,366	4,362,596	1,140,561	776,774	1,917,335	
4	403X70	Depreciation Expense (C-DEP)	10,898	6,347	17,245	7,766	4,214	11,980	3,132	2,133	5,265	
4	403X70	Depreciation Expense	66,720	56,556	123,276	40,438	37,548	77,986	26,282	19,008	45,290	
		Total Depreciation Expense	77,618	62,903	140,521	48,204	41,762	89,966	29,414	21,141	50,555	
ALLOCATION RATIOS:												
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%		
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%		

COMMON INTANGIBLE PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	2,228,320	0	0	2,228,320	2,228,320	0	0	0	0	0	0	0
99		Utility 1	932,657	0	0	0	0	764,207	168,450	0	932,657	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,355,035	0	0	2,381,771	2,381,771	764,207	168,450	40,607	973,264	0	0	0
	303100	Misc Intangible Plant - Mainframe Software												
99		Utility 0	818,676	37,477	0	781,199	818,676	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	27,040,556	0	0	19,572,766	19,572,766	0	0	5,266,689	5,266,689	0	2,201,101	2,201,101
8		Utility 8	778,347	0	0	0	0	0	0	549,318	549,318	0	229,029	229,029
		TOTAL ACCOUNT	28,684,019	37,477	0	20,353,965	20,391,442	0	0	5,816,007	5,816,007	46,440	2,430,130	2,476,570
	303110	Misc Intangible Plant - PC Software												
99		Utility 0	634,581	0	0	634,581	634,581	0	0	0	0	0	0	0
99		Utility 1	19,410	0	0	0	0	0	0	19,410	19,410	0	0	0
99		Utility 2	1,239	0	0	0	0	0	0	0	0	1,239	0	1,239
7		Utility 7	7,973,061	0	0	5,771,141	5,771,141	0	0	1,552,913	1,552,913	0	649,007	649,007
8		Utility 8	463,610	0	0	0	0	0	0	327,193	327,193	0	136,417	136,417
		TOTAL ACCOUNT	9,091,901	0	0	6,405,722	6,405,722	0	0	1,899,516	1,899,516	1,239	785,424	786,663
		TOTAL	41,130,955	37,477	0	29,141,458	29,178,935	764,207	168,450	7,756,130	8,688,787	47,679	3,215,554	3,263,233

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort - Hydro Licensing Costs 111X20						
99		Utility 0	4,255,600	4,255,600	0	0
		Total	<u>4,255,600</u>	<u>4,255,600</u>	<u>0</u>	<u>0</u>
Accum Amort - Limited Term Plant 111X30						
99		Utility 0	626,392	626,392	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	29,907	0	0	29,907
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	24,661	19,501	5,160	0
		Total	<u>680,960</u>	<u>645,893</u>	<u>5,160</u>	<u>29,907</u>
Accum Amort - Mainframe Software 111X31						
99		Utility 0	319,453	319,453	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	29,025	0	0	29,025
7		Utility 7	11,547,701	8,358,572	2,249,146	939,983
8		Utility 8	75,362	0	53,187	22,175
9		Utility 9	0	0	0	0
		Total	<u>11,971,541</u>	<u>8,678,025</u>	<u>2,302,333</u>	<u>991,183</u>
Accum Amort - PC Software 111X32						
99		Utility 0	507,673	507,673	0	0
99		Utility 1	8,147	0	8,147	0
99		Utility 2 - Oregon	136	0	0	136
7		Utility 7	6,515,245	4,715,930	1,268,974	530,341
8		Utility 8	429,336	0	303,004	126,332
9		Utility 9	0	0	0	0
		Total	<u>7,460,537</u>	<u>5,223,603</u>	<u>1,580,125</u>	<u>656,809</u>

Accum Amort - Leasehold Improvements 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	38,003	0	0	38,003
7	Utility 7	108,261	78,363	21,086	8,812
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>159,133</u>	<u>88,539</u>	<u>23,779</u>	<u>46,815</u>

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

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

TOTAL Accumulated Amortization	24,528,203	18,892,092	3,911,397	1,724,714
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ALLOCATION RATIOS:

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

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-15,695,446	-11,360,835	-3,057,002	-1,277,609
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,729,178	-1,367,348	-361,830	0
Total			<u>-17,424,624</u>	<u>-12,728,183</u>	<u>-3,418,832</u>	<u>-1,277,609</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%