

ELECTRIC RATE OF RETURN		Report ID:
For Month Ended January 31, 2011		E-ROR-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	14,802,139	9,278,830	5,523,309
E-ALL		Colstrip 3 AFUDC Reallocation	0	-15,920	15,920
		Adjusted Net Operating Income	14,802,139	9,262,910	5,539,229
E-APL		Electric Net Rate Base	1,697,390,062	1,088,771,435	608,610,667 ERROR
		RATE OF RETURN	0.872%	0.851%	0.910%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers	1/31/2011	358,813	235,647	123,166
		Percent		100.000%	65.674%	34.326%
3	E-OPS	Direct Distribution Operating Expense		1,606,089	1,033,837	572,252
		Percent		100.000%	64.370%	35.630%
	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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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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
		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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
		Input			
		1/1/2011			
		Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O&M Accts 500 - 894	54,563,520	50,620,200	3,943,320
		Direct O&M Accts 901 - 935	54,701,087	39,717,113	14,983,974
		Adjustments	0	0	0
		Total	109,264,607	90,337,313	18,927,294
		Percentage	100.000%	82.678%	17.322%
		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	754,972,558 100.000%	464,981,597 61.589%	289,990,961 38.411%
11	E-OPS	Book Deprec (0403.XX & 0406.XX) Percent	6,445,801 100.000%	4,151,457 64.406%	2,294,344 35.594%
12	E-PLT	Net Electric Plant Percent	1,972,055,899 100.000%	1,257,460,717 63.764%	714,595,182 36.236%
13	E-PLT	Net Electric General Plant Percent	133,726,606 100.000%	86,147,284 64.420%	47,579,322 35.580%
14	E-SCM	Net Allocated Schedule M Percent	-4,579,489 100.000%	-2,880,123 62.892%	-1,699,366 37.108%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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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
Colstrip 3 AFUDC Reallocation	ANNUALLY	0	-15,920	15,920
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		Report ID:
For Month Ended January 31, 2011		E-OPS-1A
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	38,359,503	0	38,359,503	25,201,500	0	25,201,500	13,158,003	0	13,158,003
99	442200	Commercial - Firm & Int.	24,938,284	0	24,938,284	16,826,199	0	16,826,199	8,112,085	0	8,112,085
1	442300	Industrial	10,172,310	0	10,172,310	4,262,989	0	4,262,989	5,909,321	0	5,909,321
99	444000	Public Street & Highway Lighting	600,826	0	600,826	391,407	0	391,407	209,419	0	209,419
99	499XXX	Unbilled Revenue	-2,172,335	0	-2,172,335	-1,562,299	0	-1,562,299	-610,036	0	-610,036
99	448000	Interdepartmental Revenue	101,869	0	101,869	73,694	0	73,694	28,175	0	28,175
TOTAL SALES TO ULTIMATE CUSTOMERS			72,000,457	0	72,000,457	45,193,490	0	45,193,490	26,806,967	0	26,806,967
1	447XXX	Sales for Resale	0	11,503,113	11,503,113	0	7,495,428	7,495,428	0	4,007,685	4,007,685
TOTAL SALES OF ELECTRICITY			72,000,457	11,503,113	83,503,570	45,193,490	7,495,428	52,688,918	26,806,967	4,007,685	30,814,652
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	36,073	0	36,073	23,496	0	23,496	12,577	0	12,577
1	453000	Sales of Water & Water Power	0	25,141	25,141	0	16,382	16,382	0	8,759	8,759
1	454000	Rent from Electric Property	218,887	2,477	221,364	146,988	1,614	148,602	71,899	863	72,762
1	456XXX	Other Electric Revenues	14,897	18,973,703	18,988,600	11,274	12,363,265	12,374,539	3,623	6,610,438	6,614,061
TOTAL OTHER OPERATING REVENUE			269,857	19,001,321	19,271,178	181,758	12,381,261	12,563,019	88,099	6,620,060	6,708,159
TOTAL ELECTRIC REVENUE			72,270,314	30,504,434	102,774,748	45,375,248	19,876,689	65,251,937	26,895,066	10,627,745	37,522,811
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	43,805	43,805	0	28,543	28,543	0	15,262	15,262
1	501000	Fuel	0	2,567,279	2,567,279	0	1,672,839	1,672,839	0	894,440	894,440
1	502000	Steam Expense	0	259,884	259,884	0	169,340	169,340	0	90,544	90,544
1	505000	Electric Expense	0	88,625	88,625	0	57,748	57,748	0	30,877	30,877
1	506000	Miscellaneous Steam Power Generation Expense	0	327,004	327,004	0	213,076	213,076	0	113,928	113,928
1	507000	Rent	0	7,590	7,590	0	4,946	4,946	0	2,644	2,644
MAINTENANCE											
1	510000	Supervision & Engineering	0	78,874	78,874	0	51,394	51,394	0	27,480	27,480
1	511000	Structures	0	97,547	97,547	0	63,562	63,562	0	33,985	33,985
1	512000	Boiler Plant	0	184,586	184,586	0	120,276	120,276	0	64,310	64,310
1	513000	Electric Plant	0	120,066	120,066	0	78,235	78,235	0	41,831	41,831
1	514000	Miscellaneous Steam Plant	0	130,295	130,295	0	84,900	84,900	0	45,395	45,395
TOTAL STEAM POWER GENERATION EXP			0	3,905,555	3,905,555	0	2,544,859	2,544,859	0	1,360,696	1,360,696

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	193,063	193,063	0	125,800	125,800	0	67,263	67,263
1	536000	Water for Power	0	89,681	89,681	0	58,436	58,436	0	31,245	31,245
1	537000	Hydraulic Expense	249,841	216,858	466,699	148,057	141,305	289,362	101,784	75,553	177,337
1	538000	Electric Expense	0	461,076	461,076	0	300,437	300,437	0	160,639	160,639
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	62,896	62,896	0	40,983	40,983	0	21,913	21,913
1	540000	Rent	0	7,701	7,701	0	5,018	5,018	0	2,683	2,683
1	540100	MT Trust Funds Land Settlement Rents	445,943	0	445,943	289,594	0	289,594	156,349	0	156,349
MAINTENANCE											
1	541000	Supervision & Engineering	0	32,754	32,754	0	21,343	21,343	0	11,411	11,411
1	542000	Structures	0	19,444	19,444	0	12,670	12,670	0	6,774	6,774
1	543000	Reservoirs, Dams, & Waterways	0	-73,246	-73,246	0	-47,727	-47,727	0	-25,519	-25,519
1	544000	Electric Plant	0	92,702	92,702	0	60,405	60,405	0	32,297	32,297
1	545000	Miscellaneous Hydraulic Plant	0	59,418	59,418	0	38,717	38,717	0	20,701	20,701
TOTAL HYDRO POWER GENERATION EXP			695,784	1,162,347	1,858,131	437,651	757,387	1,195,038	258,133	404,960	663,093
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	59,220	59,220	0	38,588	38,588	0	20,632	20,632
1	547000	Fuel	0	5,189,184	5,189,184	0	3,381,272	3,381,272	0	1,807,912	1,807,912
1	548000	Generation Expense	0	200,347	200,347	0	130,546	130,546	0	69,801	69,801
1	549000	Miscellaneous Other Power Generation Expense	0	20,213	20,213	0	13,171	13,171	0	7,042	7,042
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
MAINTENANCE											
1	551000	Supervision & Engineering	0	29,430	29,430	0	19,177	19,177	0	10,253	10,253
1	552000	Structures	0	502	502	0	327	327	0	175	175
1	553000	Generating & Electric Equipment	0	146,635	146,635	0	95,547	95,547	0	51,088	51,088
1	554000	Miscellaneous Other Power Generation Plant	0	936	936	0	610	610	0	326	326
TOTAL OTHER POWER GENERATION EXP			0	5,643,648	5,643,648	0	3,677,401	3,677,401	0	1,966,247	1,966,247
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,697,271	20,892,883	22,590,154	0	13,613,803	13,613,803	1,697,271	7,279,080	8,976,351
1	556000	System Control & Load Dispatching	0	49,050	49,050	0	31,961	31,961	0	17,089	17,089
E-557	557XXX	Other Expense	3,275,886	19,482,083	22,757,969	41,458	12,694,527	12,735,985	3,234,428	6,787,556	10,021,984
TOTAL OTHER POWER SUPPLY EXPENSE			4,973,157	40,424,016	45,397,173	41,458	26,340,291	26,381,749	4,931,699	14,083,725	19,015,424
TOTAL POWER PRODUCTION O&M EXP			5,668,941	51,135,566	56,804,507	479,109	33,319,938	33,799,047	5,189,832	17,815,628	23,005,460

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	118,234	137,318	13,184	77,041	90,225	5,900	41,193	47,093
1	561000	Load Dispatching	0	182,284	182,284	0	118,776	118,776	0	63,508	63,508
1	562000	Station Expense	0	29,743	29,743	0	19,381	19,381	0	10,362	10,362
1	563000	Overhead Line Expense	0	28,186	28,186	0	18,366	18,366	0	9,820	9,820
1	565000	Transmission of Electricity by Others	0	1,492,452	1,492,452	0	972,482	972,482	0	519,970	519,970
1	566000	Miscellaneous Transmission Expense	0	629,272	629,272	0	410,034	410,034	0	219,238	219,238
1	567000	Rent	0	6,961	6,961	0	4,536	4,536	0	2,425	2,425
MAINTENANCE											
1	568000	Supervision & Engineering	0	51,926	51,926	0	33,835	33,835	0	18,091	18,091
1	569000	Structures	0	35,147	35,147	0	22,902	22,902	0	12,245	12,245
1	570000	Station Equipment	0	27,974	27,974	0	18,228	18,228	0	9,746	9,746
1	571000	Overhead Lines	548	57,253	57,801	0	37,306	37,306	548	19,947	20,495
1	572000	Underground Lines	0	97	97	0	63	63	0	34	34
1	573000	Service Miscellaneous	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION OPERATING EXP			19,632	2,659,529	2,679,161	13,184	1,732,950	1,746,134	6,448	926,579	933,027
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,335,870	2,335,870	0	1,522,053	1,522,053	0	813,817	813,817
1	403X40	Depreciation Expense--Transmission Plant	0	840,526	840,526	0	547,687	547,687	0	292,839	292,839
1	404X20	Amortization of Hydro Licensing Costs	1,937	76,117	78,054	1,937	49,598	51,535	0	26,519	26,519
1	404X30	Amortization of Limited-Term Plant	232	8,606	8,838	232	5,608	5,840	0	2,998	2,998
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Reg Debit Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	922	16,667	17,589	922	10,860	11,782	0	5,807	5,807
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	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	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	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-1,274,784	0	-1,274,784	0	0	0	-1,274,784	0	-1,274,784
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	407395	Optional Renewable Power Revenue Offset	20,256	0	20,256	15,353	0	15,353	4,903	0	4,903
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407420	Amortization of CS2 Levelized Return	12,245	0	12,245	0	0	0	12,245	0	12,245
99	407450/499	Amortization of BPA Residential Exchange Credit	-630,701	0	-630,701	-422,237	0	-422,237	-208,464	0	-208,464
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,476,004	1,476,004	0	961,765	961,765	0	514,239	514,239
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-1,513,992	4,831,483	3,317,491	-63,346	3,148,196	3,084,850	-1,450,646	1,683,287	232,641
TOTAL PRODUCTION & TRANS EXPENSE			4,174,581	58,626,578	62,801,159	428,947	38,201,084	38,630,031	3,745,634	20,425,494	24,171,128

ELECTRIC OPERATING STATEMENT	Report ID:
For Month Ended January 31, 2011	E-OPS-1A
Average of Monthly Averages Basis	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	11,787	110,355	122,142	2,436	71,036	73,472	9,351	39,319	48,670
3	582000	Station Expense	42,157	15,048	57,205	19,848	9,686	29,534	22,309	5,362	27,671
3	583000	Overhead Line Expense	72,370	62,306	134,676	49,381	40,106	89,487	22,989	22,200	45,189
3	584000	Underground Line Expense	-939	0	-939	-7,901	0	-7,901	6,962	0	6,962
3	585000	Street Light & Signal System Operation Expense	21,779	0	21,779	5,765	0	5,765	16,014	0	16,014
3	586000	Meter Expense	126,992	0	126,992	99,243	0	99,243	27,749	0	27,749
3	587000	Customer Installations Expense	61,736	6,080	67,816	39,078	3,914	42,992	22,658	2,166	24,824
3	588000	Miscellaneous Distribution Expense	359,840	164,699	524,539	171,646	106,017	277,663	188,194	58,682	246,876
3	589000	Rent	-83	9,144	9,061	-83	5,886	5,803	0	3,258	3,258
MAINTENANCE:											
3	590000	Supervision & Engineering	21,986	35,066	57,052	19,197	22,572	41,769	2,789	12,494	15,283
3	591000	Structures	56,200	0	56,200	55,801	0	55,801	399	0	399
3	592000	Station Equipment	70,655	1,757	72,412	69,572	1,131	70,703	1,083	626	1,709
3	593000	Overhead Lines	494,649	0	494,649	294,107	0	294,107	200,542	0	200,542
3	594000	Underground Lines	89,264	0	89,264	69,406	0	69,406	19,858	0	19,858
3	595000	Line Transformers	54,753	21,381	76,134	52,918	13,763	66,681	1,835	7,618	9,453
3	596000	Street Light & Signal System Maintenance Exp	70,868	0	70,868	45,736	0	45,736	25,132	0	25,132
3	597000	Meters	11,166	0	11,166	9,123	0	9,123	2,043	0	2,043
3	598000	Miscellaneous Distribution Expense	40,909	5,011	45,920	38,564	3,226	41,790	2,345	1,785	4,130
TOTAL DISTRIBUTION OPERATING EXP			1,606,089	430,847	2,036,936	1,033,837	277,337	1,311,174	572,252	153,510	725,762
99	403X50	Depreciation Expense--Distribution Plant	2,443,099	429	2,443,528	1,564,459	276	1,564,735	878,640	153	878,793
E-OTX		Taxes Other Than FIT--Distribution	4,371,627	0	4,371,627	3,744,144	0	3,744,144	627,483	0	627,483
TOTAL DISTRIBUTION EXPENSES			8,420,815	431,276	8,852,091	6,342,440	277,613	6,620,053	2,078,375	153,663	2,232,038
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	57,728	57,728	0	37,912	37,912	0	19,816	19,816
2	902000	Meter Reading Expenses	226,419	9,715	236,134	190,763	6,380	197,143	35,656	3,335	38,991
E-903	903XXX	Customer Records & Collection Expenses	106,209	493,471	599,680	71,872	324,037	395,909	34,337	169,434	203,771
2	904000	Uncollectible Accounts	0	238,448	238,448	0	156,598	156,598	0	81,850	81,850
2	905000	Misc Customer Accounts	0	6,990	6,990	0	4,591	4,591	0	2,399	2,399
TOTAL CUSTOMER ACCOUNTS EXPENSES			332,628	806,352	1,138,980	262,635	529,518	792,153	69,993	276,834	346,827
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,632,043	16,565	2,648,608	1,881,304	10,879	1,892,183	750,739	5,686	756,425
2	909000	Advertising	755	34,921	35,676	755	22,934	23,689	0	11,987	11,987
2	910000	Misc Customer Service & Info Exp	0	18,550	18,550	0	12,183	12,183	0	6,367	6,367
TOTAL CUSTOMER SERVICE & INFO EXP			2,632,798	70,036	2,702,834	1,882,059	45,996	1,928,055	750,739	24,040	774,779

ELECTRIC OPERATING STATEMENT
 For Month Ended January 31, 2011
 Average of Monthly Averages Basis

Report ID:
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	1,027	1,027	0	674	674	0	353	353
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	-3,850	-486	-4,336	-3,850	-319	-4,169	0	-167	-167
		TOTAL SALES EXPENSES	-3,850	541	-3,309	-3,850	355	-3,495	0	186	186
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	48,445	2,135,426	2,183,871	39,603	1,417,709	1,457,312	8,842	717,717	726,559
4	921000	Office Supplies & Expenses	357	404,656	405,013	357	268,651	269,008	0	136,005	136,005
4	922000	Admin Exp Transferred--Credit	0	-3,823	-3,823	0	-2,538	-2,538	0	-1,285	-1,285
4	923000	Outside Services Employed	0	769,579	769,579	0	510,923	510,923	0	258,656	258,656
4	924000	Property Insurance Premium	0	100,405	100,405	0	66,659	66,659	0	33,746	33,746
4	925XXX	Injuries and Damages	0	289,307	289,307	0	192,071	192,071	0	97,236	97,236
4	926XXX	Employee Pensions and Benefits	28,280	48,692	76,972	20,881	32,327	53,208	7,399	16,365	23,764
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	139,898	288,521	428,419	84,080	188,000	272,080	55,818	100,521	156,339
4	930000	Miscellaneous General Expenses	14,440	472,567	487,007	3,447	313,737	317,184	10,993	158,830	169,823
4	931000	Rents	5,446	60,023	65,469	4,349	39,849	44,198	1,097	20,174	21,271
4	935000	Maintenance of General Plant	100,692	752,723	853,415	37,125	499,733	536,858	63,567	252,990	316,557
		TOTAL ADMIN & GEN OPERATING EXP	338,035	5,318,076	5,656,111	189,842	3,527,121	3,716,963	148,193	1,790,955	1,939,148
E-ADP		Depreciation Expense--General Plant	228,700	588,923	817,623	123,351	390,986	514,337	105,349	197,937	303,286
4	404X31	Amortization - Mainframe Software (C-AMT)	2,653	383,976	386,629	2,653	254,922	257,575	0	129,054	129,054
4	404X32	Amortization - PC Software (C-AMT)	0	33,339	33,339	0	22,134	22,134	0	11,205	11,205
4	404X50	Amortization of Leasehold Imp (C-AMT)	0	622	622	0	413	413	0	209	209
		TOTAL ADMIN & GENERAL EXPENSES	569,388	6,324,936	6,894,324	315,846	4,195,576	4,511,422	253,542	2,129,360	2,382,902
		TOTAL EXPENSES BEFORE FIT	16,126,360	66,259,719	82,386,079	9,228,077	43,250,142	52,478,219	6,898,283	23,009,577	29,907,860
		NET OPERATING INCOME BEFORE FIT			20,388,669			12,773,718			7,614,951
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,645,673			3,111,584			2,534,089
E-FIT		DEFERRED FEDERAL INCOME TAX			-55,215			385,863			-441,078
E-FIT		AMORTIZED ITC - NOXON			-3,928			-2,559			-1,369
		ELECTRIC NET OPERATING INCOME			14,802,139			9,278,830			5,523,309

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.370%	35.630%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-555-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	18,239,369	18,239,369	0	11,884,773	11,884,773	0	6,354,596	6,354,596
1	555312	Purchased Power -Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviationsr -Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,697,271	0	1,697,271	0	0	0	1,697,271	0	1,697,271
1	555550	Non-Monetary Exchange Power	0	35,346	35,346	0	23,031	23,031	0	12,315	12,315
1	555700	Bookout Purchases	0	2,551,660	2,551,660	0	1,662,662	1,662,662	0	888,998	888,998
1	555710	Intercompany Purchased Power	0	66,508	66,508	0	43,337	43,337	0	23,171	23,171
TOTAL ACCOUNT 555			1,697,271	20,892,883	22,590,154	0	13,613,803	13,613,803	1,697,271	7,279,080	8,976,351

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	367,524	367,524	0	239,479	239,479	0	128,045	128,045
1	557010	Other Power Supply Expense - Financial	0	-360,411	-360,411	0	-234,844	-234,844	0	-125,567	-125,567
1	557150	Fuel - Economic Dispatch	0	17,663,373	17,663,373	0	11,509,454	11,509,454	0	6,153,919	6,153,919
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,392	19,392	0	10,368	10,368
99	557161	Unbilled Add-Ons	-49,594	0	-49,594	0	0	0	-49,594	0	-49,594
1	557170	Broker Fees - Power	0	42,656	42,656	0	27,795	27,795	0	14,861	14,861
99	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,411,051	0	1,411,051	0	0	0	1,411,051	0	1,411,051
99	557390	Idaho PCA Amortization	1,846,204	0	1,846,204	0	0	0	1,846,204	0	1,846,204
1	557395	Optional Renewable Power Expense Offset	0	-15,036	-15,036	0	-9,797	-9,797	0	-5,239	-5,239
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,518,750	2,518,750	0	1,641,218	1,641,218	0	877,532	877,532
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	1,754,217	1,754,217	0	1,143,048	1,143,048	0	611,169	611,169
TOTAL ACCOUNT 557			3,275,886	19,482,083	22,757,969	41,458	12,694,527	12,735,985	3,234,428	6,787,556	10,021,984

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-903-1A
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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	106,209	491,143	597,352	71,872	322,553	394,425	34,337	168,590	202,927
12	903920	A/R Sold - Program Fees	0	2,328	2,328	0	1,484	1,484	0	844	844
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			106,209	493,471	599,680	71,872	324,037	395,909	34,337	169,434	203,771

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	12	Net Electric Plant	100.000%	63.764%	36.236%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-908-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	21,157	16,565	37,722	13,275	10,879	24,154	7,882	5,686	13,568
99	908600	DSM Tariff Rider Expense Offset	2,738,569	0	2,738,569	1,972,216	0	1,972,216	766,353	0	766,353
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-127,683	0	-127,683	-104,187	0	-104,187	-23,496	0	-23,496
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,632,043	16,565	2,648,608	1,881,304	10,879	1,892,183	750,739	5,686	756,425

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended January 31, 2011 Average of Monthly Averages Basis		Report ID: E-FIT-1A		System	Washington	Idaho
Ref/Basis	Description					
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	102,774,748	65,251,937	37,522,811		
E-OPS	Operating & Maintenance Expense	71,015,220	43,290,031	27,725,189		
E-OPS	Book Depreciation & Amortization	5,523,228	4,482,279	1,040,949		
E-OTX	Taxes Other than FIT	5,847,631	4,705,909	1,141,722		
	Net Operating Income Before FIT	20,388,669	12,773,718	7,614,951		
E-INT	Less: Monthly Interest Expense	4,552,573	2,878,893	1,673,679		
E-SCM	Add: Schedule M Additions	12,781,260	6,002,316	6,778,944		
E-SCM	Less: Schedule M Deductions	12,446,639	6,980,691	5,465,948		
	Taxable Net Operating Income	16,170,717	8,916,450	7,254,268		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	5,659,752	3,120,758	2,538,994		
1	Production Tax Credit	(14,079)	(9,174)	(4,905)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	5,645,673	3,111,584	2,534,089		
E-DTE	Deferred FIT	-55,215	385,863	-441,078		
1	411400 Amortized Investment Tax Credit - Noxon	(3,928)	(2,559)	(1,369)		
	Total Net FIT/Deferred FIT	5,586,530	3,494,888	2,091,642		
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	0.3528	0.3532	0.3521	

* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Additions:									
12	997001 Contributions In Aid of Construction	0	125,728	125,728	0	80,169	80,169	0	45,559	45,559
2	997002 Injuries and Damages	0	12,525	12,525	0	8,226	8,226	0	4,299	4,299
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	109,654	109,654	0	72,799	72,799	0	36,855	36,855
99	997007 Idaho PCA	3,257,255	0	3,257,255	0	0	0	3,257,255	0	3,257,255
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	29,414	29,414	0	19,528	19,528	0	9,886	9,886
12	997016 Redemption Expense Amortization	0	162,690	162,690	0	103,738	103,738	0	58,952	58,952
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
99	997018 DSM Tariff Rider	317,549	0	317,549	-7,443	0	-7,443	324,992	0	324,992
4	997018 DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	18,366	0	18,366	2,520	0	2,520	15,846	0	15,846
4	997020 FAS87 Current Pension Accrual	0	797,521	797,521	0	529,474	529,474	0	268,047	268,047
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	13,184	0	13,184	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	53,055	53,055	0	33,830	33,830	0	19,225	19,225
99	997033 BPA Residential Exchange	-169,440	0	-169,440	-114,029	0	-114,029	-55,411	0	-55,411
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	-120,471	0	-120,471	-93,622	0	-93,622	-26,849	0	-26,849
11	997080 Book Transportation Depreciation	0	290,611	290,611	0	187,171	187,171	0	103,440	103,440
4	997081 Deferred Compensation	0	406,602	406,602	0	269,943	269,943	0	136,659	136,659
4	997082 Meal Disallowances	0	20,610	20,610	0	13,683	13,683	0	6,927	6,927
4	997083 Paid Time Off	0	-63,498	-63,498	0	-42,156	-42,156	0	-21,342	-21,342
2	997084 Customer Uncollectibles	0	236,323	236,323	0	155,203	155,203	0	81,120	81,120
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,684,875	4,268,408	6,953,283	1,695,277	2,793,677	4,488,954	989,598	1,474,731	2,464,329
	TOTAL SCHEDULE M ADDITIONS	6,334,436	6,446,824	12,781,260	1,778,868	4,223,448	6,002,316	4,555,568	2,223,376	6,778,944

ELECTRIC SCHEDULE M ITEMS For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Deductions:									
1	997041 Rathdrum Turbine Lease, Tax	0	83,889	83,889	0	54,662	54,662	0	29,227	29,227
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0
1	997044 Non-Monetary Power Costs	0	-35,346	-35,346	0	-23,031	-23,031	0	-12,315	-12,315
1	997045 Section 199 Manufacturing Deduction	0	161,801	161,801	0	105,430	105,430	0	56,371	56,371
4	997046 Nez Perce Settlement	291,059	0	291,059	1,834	0	1,834	289,225	0	289,225
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-21,837	0	-21,837	0	0	0	-21,837	0	-21,837
11	997049 Tax Depreciation	0	10,792,637	10,792,637	0	6,951,106	6,951,106	0	3,841,531	3,841,531
99	997050 CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051 Wind Generation AFUDC - ID	10,600	0	10,600	0	0	0	10,600	0	10,600
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 Lake Fund Settlement - AN	0	-16,667	-16,667	0	-10,860	-10,860	0	-5,807	-5,807
99	997061 CDA Lake 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	189,425	189,425	0	123,429	123,429	0	65,996	65,996
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	900	900	0	586	586	0	314	314
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
99	997073 DSIT Amortization - ID	1,315,144	0	1,315,144	0	0	0	1,315,144	0	1,315,144
	TOTAL SCHEDULE M DEDUCTIONS	1,420,326	11,026,313	12,446,639	-122,880	7,103,571	6,980,691	1,543,206	3,922,742	5,465,948

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.370%	35.630%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.589%	38.411%
E-ALL	11	Book Deprec (0403.XX & 0406.XX)	100.000%	64.406%	35.594%
E-ALL	12	Net Electric Plant	100.000%	63.764%	36.236%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	881,382	554,319	327,063
99	410100	Deferred Federal Income Tax Expense - Washington	81,840	81,840	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-639,477	0	-639,477
		Sub-Total	323,745	636,159	-312,414
14	411100	Deferred Federal Income Tax Expense - Allocated	-207,442	-130,464	-76,978
99	411100	Deferred Federal Income Tax Expense - Washington	-119,832	-119,832	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-51,686	0	-51,686
		Sub-Total	-378,960	-250,296	-128,664
		Total Deferred Federal Income Tax Expense	-55,215	385,863	-441,078
E-ALL	14	Net Allocated Schedule M	100.000%	62.892%	37.108%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,697,390,062	1,088,771,435	608,610,667
	Interest Deduction for FIT Calculation	54,630,870	34,546,718	20,084,152
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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	127,504	127,504	0	83,082	83,082	0	44,422	44,422
1	408150	R&P Property Tax--Production	0	901,044	901,044	0	587,120	587,120	0	313,924	313,924
1	408180	R&P Property Tax--Transmission	0	291,163	291,163	0	189,722	189,722	0	101,441	101,441
1	409100	State Income Tax--Montana & Oregon	0	156,293	156,293	0	101,841	101,841	0	54,452	54,452
TOTAL PRODUCTION & TRANSMISSION			0	1,476,004	1,476,004	0	961,765	961,765	0	514,239	514,239
DISTRIBUTION											
99	408110	State Excise Tax	1,854,350	0	1,854,350	1,854,350	0	1,854,350	0	0	0
99	408120	Municipal Occupation & License Tax	1,928,684	0	1,928,684	1,598,711	0	1,598,711	329,973	0	329,973
99	408160	Miscellaneous State or Local Tax--WA & ID	-401	0	-401	0	0	0	-401	0	-401
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	134,711	0	134,711	0	0	0	134,711	0	134,711
TOTAL DISTRIBUTION			4,371,627	0	4,371,627	3,744,144	0	3,744,144	627,483	0	627,483
TOTAL TAXES OTHER THAN FIT			4,371,627	1,476,004	5,847,631	3,744,144	961,765	4,705,909	627,483	514,239	1,141,722

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/25	CDA Lake CDR/IPA Fund	0	11,741,667	11,741,667	0	7,650,870	7,650,870	0	4,090,797	4,090,797
1	182381	CDA Settlement	0	40,352,226	40,352,226	0	26,293,510	26,293,510	0	14,058,716	14,058,716
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 Plant (303000)	0	2,386,473	2,386,473	0	1,555,026	1,555,026	0	831,447	831,447
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	159,904	22,942,450	23,102,354	159,904	15,231,493	15,391,397	0	7,710,957	7,710,957
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	2,003,101	2,003,101	0	1,329,859	1,329,859	0	673,242	673,242
TOTAL INTANGIBLE PLANT			894,248	123,475,135	124,369,383	894,248	80,763,228	81,657,476	0	42,711,907	42,711,907
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	125,155,593	125,155,593	0	81,551,384	81,551,384	0	43,604,209	43,604,209
1	312000	Boiler Plant	0	168,492,571	168,492,571	0	109,789,759	109,789,759	0	58,702,812	58,702,812
1	314000	Turbogenerator Units	0	48,280,934	48,280,934	0	31,459,857	31,459,857	0	16,821,077	16,821,077
1	315000	Accessory Electric Equipment	0	26,933,578	26,933,578	0	17,549,919	17,549,919	0	9,383,659	9,383,659
1	316000	Miscellaneous Power Plant Equipment	0	15,664,285	15,664,285	0	10,206,848	10,206,848	0	5,457,437	5,457,437
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	386,757,356	386,757,356	0	252,011,092	252,011,092	0	134,746,264	134,746,264
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,519,848	56,519,848	0	36,828,333	36,828,333	0	19,691,515	19,691,515
1	331XXX	Structures & Improvements	0	42,312,455	42,312,455	0	27,570,796	27,570,796	0	14,741,659	14,741,659
1	332XXX	Reservoirs, Dams, & Waterways	0	119,986,559	119,986,559	0	78,183,242	78,183,242	0	41,803,317	41,803,317
1	333000	Waterwheels, Turbines, & Generators	0	149,505,236	149,505,236	0	97,417,612	97,417,612	0	52,087,624	52,087,624
1	334000	Accessory Electric Equipment	0	33,808,809	33,808,809	0	22,029,820	22,029,820	0	11,778,989	11,778,989
1	335XXX	Miscellaneous Power Plant Equipment	0	7,336,556	7,336,556	0	4,780,500	4,780,500	0	2,556,056	2,556,056
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	411,469,026	411,469,026	0	268,113,218	268,113,218	0	143,355,808	143,355,808
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	589,807	589,807	0	315,361	315,361
1	341000	Structures & Improvements	0	16,133,946	16,133,946	0	10,512,879	10,512,879	0	5,621,067	5,621,067
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	7,369,469	7,369,469
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,333,793	199,333,793	0	129,885,900	129,885,900	0	69,447,893	69,447,893
1	345000	Accessory Electric Equipment	0	16,844,537	16,844,537	0	10,975,900	10,975,900	0	5,868,637	5,868,637
1	346000	Miscellaneous Power Plant Equipment	0	1,591,936	1,591,936	0	1,037,305	1,037,305	0	554,631	554,631
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	277,838,483	277,838,483	0	181,039,555	181,039,555	0	96,798,928	96,798,928
TOTAL PRODUCTION PLANT			0	1,076,064,865	1,076,064,865	0	701,163,865	701,163,865	0	374,901,000	374,901,000

ELECTRIC UTILITY PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,082,422	19,082,422	0	12,434,106	12,434,106	0	6,648,316	6,648,316
1	352XXX	Structures & Improvements	0	16,586,177	16,586,177	0	10,807,553	10,807,553	0	5,778,624	5,778,624
1	353000	Station Equipment	0	192,917,737	192,917,737	0	125,705,197	125,705,197	0	67,212,540	67,212,540
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	135,123,691	135,123,691	0	88,046,597	88,046,597	0	47,077,094	47,077,094
1	356000	Overhead Conductors & Devices	0	108,172,387	108,172,387	0	70,485,127	70,485,127	0	37,687,260	37,687,260
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	495,811,040	495,811,040	0	323,070,472	323,070,472	0	172,740,568	172,740,568
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,396,475	0	4,396,475	3,340,938	0	3,340,938	1,055,537	0	1,055,537
99	360400	Land Easements	1,686,426	0	1,686,426	58,252	0	58,252	1,628,174	0	1,628,174
99	361000	Structures & Improvements	14,522,762	0	14,522,762	9,999,352	0	9,999,352	4,523,410	0	4,523,410
99	362000	Station Equipment	97,218,131	0	97,218,131	62,943,837	0	62,943,837	34,274,294	0	34,274,294
99	364000	Poles, Towers, & Fixtures	229,916,139	0	229,916,139	139,595,520	0	139,595,520	90,320,619	0	90,320,619
99	365000	Overhead Conductors & Devices	150,899,885	0	150,899,885	90,964,888	0	90,964,888	59,934,997	0	59,934,997
99	366000	Underground Conduit	77,795,075	0	77,795,075	48,113,519	0	48,113,519	29,681,556	0	29,681,556
99	367000	Underground Conductors & Devices	129,823,609	0	129,823,609	83,525,505	0	83,525,505	46,298,104	0	46,298,104
99	368000	Line Transformers	178,732,641	0	178,732,641	117,376,510	0	117,376,510	61,356,131	0	61,356,131
99	369XXX	Services	120,345,431	0	120,345,431	75,077,012	0	75,077,012	45,268,419	0	45,268,419
99	370000	Meters	46,091,118	0	46,091,118	17,143,825	0	17,143,825	28,947,293	0	28,947,293
99	373XXX	Street Light & Signal Systems	32,620,125	0	32,620,125	19,240,177	0	19,240,177	13,379,948	0	13,379,948
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,084,047,817	0	1,084,047,817	667,379,335	0	667,379,335	416,668,482	0	416,668,482
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,858	3,213,512	4,033,370	372,215	2,133,451	2,505,666	447,643	1,080,061	1,527,704
4	390XXX	Structures & Improvements	7,182,825	39,962,616	47,145,441	2,105,565	26,531,181	28,636,746	5,077,260	13,431,435	18,508,695
4	391XXX	Office Furniture & Equipment	0	28,530,399	28,530,399	0	18,941,332	18,941,332	0	9,589,067	9,589,067
4	392XXX	Transportation Equipment	11,708,702	6,823,315	18,532,017	8,423,565	4,529,999	12,953,564	3,285,137	2,293,316	5,578,453
4	393000	Stores Equipment	292,981	1,287,667	1,580,648	124,850	854,882	979,732	168,131	432,785	600,916
4	394000	Tools, Shop & Garage Equipment	1,652,730	5,091,683	6,744,413	1,247,686	3,380,368	4,628,054	405,044	1,711,315	2,116,359
4	395000	Laboratory Equipment	301,000	1,256,578	1,557,578	193,475	834,242	1,027,717	107,525	422,336	529,861
4	396XXX	Power Operated Equipment	26,054,237	10,847,812	36,902,049	17,070,467	7,201,862	24,272,329	8,983,770	3,645,950	12,629,720
4	397XXX	Communications Equipment	11,439,459	46,419,643	57,859,102	5,960,979	30,818,001	36,778,980	5,478,480	15,601,642	21,080,122
4	398000	Miscellaneous Equipment	3,193	304,149	307,342	384	201,925	202,309	2,809	102,224	105,033
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			59,454,985	143,737,374	203,192,359	35,499,186	95,427,243	130,926,429	23,955,799	48,310,131	72,265,930
TOTAL PLANT IN SERVICE			1,144,397,050	1,839,088,414	2,983,485,464	703,772,769	1,200,424,808	1,904,197,577	440,624,281	638,663,606	1,079,287,887
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,144,397,050	1,839,088,414	2,983,485,464	703,772,769	1,200,424,808	1,904,197,577	440,624,281	638,663,606	1,079,287,887

ELECTRIC UTILITY PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	262,941,440	262,941,440	0	171,332,642	171,332,642	0	91,608,798	91,608,798
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-200,443	-200,443	0	-130,609	-130,609	0	-69,834	-69,834
1	108000	Hydro Production Plant	0	102,881,558	102,881,558	0	67,037,623	67,037,623	0	35,843,935	35,843,935
1	108X03	Other Production Plant	0	63,800,741	63,800,741	0	41,572,563	41,572,563	0	22,228,178	22,228,178
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-50,757	-50,757	0	-33,073	-33,073	0	-17,684	-17,684
1	108X04	Transmission Plant	0	166,449,670	166,449,670	0	108,458,605	108,458,605	0	57,991,065	57,991,065
E-ADP	108X05	Distribution Plant	329,075,259	0	329,075,259	202,397,738	0	202,397,738	126,677,521	0	126,677,521
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-90,111	0	-90,111	-55,423	0	-55,423	-34,688	0	-34,688
E-ADP	108X06	General Plant - Non-Transportation	16,426,555	46,801,139	63,227,694	9,347,582	31,071,276	40,418,858	7,078,973	15,729,863	22,808,836
E-ADP	108X07	General Plant - Transportation	3,941,268	2,296,791	6,238,059	2,835,447	1,524,840	4,360,287	1,105,821	771,951	1,877,772
TOTAL ACCUMULATED DEPRECIATION			349,352,971	644,920,139	994,273,110	214,525,344	420,833,867	635,359,211	134,827,627	224,086,272	358,913,899
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant - Production & Transmission (C-AAM)	26,332	4,674,148	4,700,480	26,332	3,045,675	3,072,007	0	1,628,473	1,628,473
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	16,827	693,075	709,902	16,827	451,608	468,435	0	241,467	241,467
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	5,329	10,559,288	10,564,617	5,329	7,010,311	7,015,640	0	3,548,977	3,548,977
4	111X32	Intangible Plant - PC Software (C-AAM)	0	978,389	978,389	0	649,552	649,552	0	328,837	328,837
4	111X50	Intangible Plant - Leasehold Improvements (C-AAM)	0	91,957	91,957	0	61,050	61,050	0	30,907	30,907
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			159,166	16,997,289	17,156,455	159,166	11,218,483	11,377,649	0	5,778,806	5,778,806
NET ELECTRIC UTILITY PLANT			794,884,913	1,177,170,986	1,972,055,899	489,088,259	768,372,458	1,257,460,717	305,796,654	408,798,528	714,595,182

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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: E-APL-1A
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Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	794,884,913	1,177,170,986	1,972,055,899	489,088,259	768,372,458	1,257,460,717	305,796,654	408,798,528	714,595,182
	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)	441,248	0	441,248	441,248	0	441,248	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	65,788	65,788	0	43,677	43,677	0	22,111	22,111
12	Deferred F.I.T. - Plant In Service (282900)	0	-262,795,226	-262,795,226	0	-167,568,748	-167,568,748	0	-95,226,478	-95,226,478
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-14,757,387	-14,757,387	0	-9,797,429	-9,797,429	0	-4,959,958	-4,959,958
99	ADFIT - Boulder Park Idaho Write Off (190040)	590,430	0	590,430	0	0	0	590,430	0	590,430
99	ADFIT - WNP3 (283120)	-3,797,609	0	-3,797,609	-3,797,609	0	-3,797,609	0	0	0
99	ADFIT - Lancaster (283312)	-2,320,500	0	-2,320,500	-2,320,500	0	-2,320,500	0	0	0
99	Spokane River Relicensing (283322)	-271,793	0	-271,793	0	-252,097	-252,097	-19,696	0	-19,696
99	Spokane River PM&Es (283323)	-251,810	0	-251,810	-160,080	0	-160,080	-91,730	0	-91,730
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,409,583	-3,409,583	0	-2,221,684	-2,221,684	0	-1,187,899	-1,187,899
99	ADFIT - Lake CDA CDR Fund (283324)	-38,244	0	-38,244	-38,244	0	-38,244	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-700,000	-700,000	0	-456,120	-456,120	0	-243,880	-243,880
99	ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,131,660	0	-2,131,660	-1,411,044	0	-1,411,044	-720,616	0	-720,616
1	CDA Lake Settlement (283382)	0	-14,123,279	-14,123,279	0	-9,202,729	-9,202,729	0	-4,920,550	-4,920,550
99	CDA Lake Settlement (283382)	-631,010	0	-631,010	-525,760	0	-525,760	-105,250	0	-105,250
12	Electric portion of Bond Redemptions (283850)	0	-5,385,862	-5,385,862	0	-3,434,241	-3,434,241	0	-1,951,621	-1,951,621
1	Colstrip PCB (283200)	0	-500,437	-500,437	0	-326,085	-326,085	0	-174,352	-174,352
	TOTAL ACCUM DEFERRED INCOME TAX	-8,410,948	-301,605,986	-310,016,934	-8,064,086	-192,963,359	-201,027,445	-346,862	-108,642,627	-108,989,489
	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)	5,811,106	0	5,811,106	4,170,990	0	4,170,990	1,640,116	0	1,640,116
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)	913,058	0	913,058	0	0	0	913,058	0	913,058
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Invest in Exchange Power (124900, 124930)	21,131,123	0	21,131,123	21,131,123	0	21,131,123	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)	-2,381,252	0	-2,381,252	-763,150	0	-763,150	-1,618,102	0	-1,618,102
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,389,946	0	-1,389,946	1,381,986	0	1,381,986
99	Lancaster Generation (182312)	6,630,000	0	6,630,000	6,630,000	0	6,630,000	0	0	0
99	Spokane River Relicensing (182322)	776,553	0	776,553	720,277	0	720,277	56,276	0	56,276
99	Spokane River PM&Es (182323)	719,455	0	719,455	457,370	0	457,370	262,085	0	262,085
99	CDA CDR Fund (182324)	109,268	0	109,268	109,268	0	109,268	0	0	0
99	CDA Lake Settlement (182382)	1,502,167	0	1,502,167	1,502,167	0	1,502,167	0	0	0
99	CDA Lake Settlement (186382)	300,715	0	300,715	0	0	0	300,715	0	300,715
99	Montana Riverbed Settlement (186360)	6,090,456	0	6,090,456	4,031,551	0	4,031,551	2,058,905	0	2,058,905
99	Nez Perce Settlement - Idaho (186800)	315,786	0	315,786	0	0	0	315,786	0	315,786
4	Gain on Sale of General Office Bldg (253850)	0	-187,922	-187,922	0	-124,761	-124,761	0	-63,161	-63,161
	TOTAL OTHER ADJUSTMENTS	35,539,019	-187,922	35,351,097	32,462,924	-124,761	32,338,163	3,068,135	-63,161	3,004,974
	NET RATE BASE:	822,012,984	875,377,078	1,697,390,062	513,487,097	575,284,338	1,088,771,435	308,517,927	300,092,740	608,610,667

ERROR

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%	63.764%	36.236%
E-ALL	13	Net Electric General Plant	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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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	7,966	7,966	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	809	640	169	0
		Total		<u>8,775</u>	<u>8,606</u>	<u>169</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	13,082	13,082	0	0
99			Utility 1	0	0	0	0
7			Utility 7	512,405	370,894	99,801	41,710
8			Utility 8	19,118	0	13,493	5,625
9			Utility 9	0	0	0	0
		Total		<u>544,605</u>	<u>383,976</u>	<u>113,294</u>	<u>47,335</u>
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	40,164	29,072	7,823	3,269
8			Utility 8	744	0	525	219
9			Utility 9	0	0	0	0
		Total		<u>45,497</u>	<u>33,339</u>	<u>8,670</u>	<u>3,488</u>
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	859	622	167	70
		Total		<u>859</u>	<u>622</u>	<u>167</u>	<u>70</u>
		TOTAL		<u>599,736</u>	<u>426,543</u>	<u>122,300</u>	<u>50,893</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%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	698,214	505,388	135,991	56,835
8	Utility 8	12,233	0	8,633	3,600
9	Utility 9	21,143	16,719	4,424	0
9	Utility 9 - Washington	6,399	5,060	1,339	0
9	Utility 9 - Idaho	34,416	27,214	7,202	0
	Total	<u>772,405</u>	<u>554,381</u>	<u>157,589</u>	<u>60,435</u>
7	403X70 Utility 7	447	324	87	36
9	Utility 9	1,178	932	246	0
	Total	<u>1,625</u>	<u>1,256</u>	<u>333</u>	<u>36</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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	477,164	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,565	0	0	2,955,083	2,955,083	0	0	795,161	795,161	0	332,321	332,321
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	298,014	0	0	235,655	235,655	0	0	62,359	62,359	0	0	0
		TOTAL ACCOUNT	6,362,435	372,215	447,643	3,213,512	4,033,370	575,660	91,489	857,520	1,524,669	472,075	332,321	804,396
	390XXX	Structures & Improvements												
99		Utility 0	3,588,759	508,459	1,454,025	1,626,275	3,588,759	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	3,496,797	0	0	0	0	0	0	0	0	3,496,797	0	3,496,797
7		Utility 7	47,266,110	0	0	34,212,628	34,212,628	0	0	9,206,020	9,206,020	0	3,847,461	3,847,461
9		Utility 9 - Wa	2,019,736	1,597,106	0	0	1,597,106	422,630	0	0	422,630	0	0	0
9		Utility 9 - Idaho	4,582,023	0	3,623,235	0	3,623,235	0	958,788	0	958,788	0	0	0
9		Utility 9 - Allocated	5,214,939	0	0	4,123,713	4,123,713	0	0	1,091,226	1,091,226	0	0	0
		TOTAL ACCOUNT	67,108,224	2,105,565	5,077,260	39,962,616	47,145,441	1,362,490	958,788	10,297,246	12,618,524	3,496,797	3,847,461	7,344,258
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,999,120	0	0	1,999,120	1,999,120	0	0	0	0	0	0	0
7		Utility 7	36,654,019	0	0	26,531,279	26,531,279	0	0	7,139,103	7,139,103	0	2,983,637	2,983,637
8		Utility 8	396,814	0	0	0	0	0	0	280,051	280,051	0	116,763	116,763
		TOTAL ACCOUNT	39,049,953	0	0	28,530,399	28,530,399	0	0	7,419,154	7,419,154	0	3,100,400	3,100,400
	392XXX	Transportation Equipment												
99		Utility 0	15,597,452	7,379,939	2,693,689	5,523,824	15,597,452	0	0	0	0	0	0	0
99		Utility 1	6,205,197	0	0	0	0	3,912,321	1,261,116	1,031,760	6,205,197	0	0	0
99		Utility 2	2,258,423	0	0	0	0	0	0	0	0	2,258,423	0	2,258,423
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
9		Utility 9 - Wa	1,319,792	1,043,626	0	0	1,043,626	276,166	0	0	276,166	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	1,189,243	0	0	940,394	940,394	0	0	248,849	248,849	0	0	0
		TOTAL ACCOUNT	27,814,172	8,423,565	3,285,137	6,823,315	18,532,017	4,188,487	1,417,626	1,377,236	6,983,349	2,258,423	40,383	2,298,806

COMMON GENERAL PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
99	393000	Stores Equipment												
		Utility 0	390,377	10,739	14,745	364,893	390,377	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	144,307	114,111	0	0	114,111	30,196	0	0	30,196	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	1,166,961	0	0	922,774	922,774	0	0	244,187	244,187	0	0	0
		TOTAL ACCOUNT	2,037,118	124,850	168,131	1,287,667	1,580,648	114,467	40,589	244,187	399,243	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment												
		Utility 0	3,263,559	1,216,530	397,686	1,649,343	3,263,559	0	0	0	0	0	0	0
99		Utility 1	1,879,796	0	0	0	0	1,015,501	445,475	418,820	1,879,796	0	0	0
99		Utility 2	897,817	0	0	0	0	0	0	0	0	897,817	0	897,817
7		Utility 7	4,449,433	0	0	3,220,633	3,220,633	0	0	866,616	866,616	0	362,184	362,184
8		Utility 8	1,092,875	0	0	0	0	0	0	771,297	771,297	0	321,578	321,578
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	280,375	0	0	221,707	221,707	0	0	58,668	58,668	0	0	0
		TOTAL ACCOUNT	11,912,561	1,247,686	405,044	5,091,683	6,744,413	1,023,746	447,422	2,115,401	3,586,569	897,817	683,762	1,581,579
99	395000	Laboratory Equipment												
		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	355,663	0	0	257,440	257,440	0	0	69,272	69,272	0	28,951	28,951
8		Utility 8	76,551	0	0	0	0	0	0	54,026	54,026	0	22,525	22,525
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	200,355	0	0	158,431	158,431	0	0	41,924	41,924	0	0	0
		TOTAL ACCOUNT	2,244,031	193,475	107,525	1,256,578	1,557,578	79,769	25,996	299,637	405,402	229,575	51,476	281,051
99	396XXX	Power Operated Equipment												
		Utility 0	35,053,296	16,547,890	8,574,008	9,931,398	35,053,296	0	0	0	0	0	0	0
99		Utility 1	4,338,807	0	0	0	0	3,005,039	839,342	494,426	4,338,807	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	660,862	522,577	0	0	522,577	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	651,768	0	0	515,386	515,386	0	0	136,382	136,382	0	0	0
		TOTAL ACCOUNT	41,820,797	17,070,467	8,983,770	10,847,812	36,902,049	3,143,324	947,774	738,718	4,829,816	43,834	45,099	88,933

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

Report ID:
 C-GPL-1A

***** 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	41,398,992	5,593,868	2,287,332	33,517,792	41,398,992	0	0	0	0	0	0	0
99		Utility 1	802,437	0	0	0	0	470,776	331,661	0	802,437	0	0	0
99		Utility 2	726,459	0	0	0	0	0	0	0	0	726,459	0	726,459
7		Utility 7	9,940,398	0	0	7,195,158	7,195,158	0	0	1,936,091	1,936,091	0	809,148	809,148
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	464,257	367,111	0	0	367,111	97,146	0	0	97,146	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,216,810	0	0	5,706,693	5,706,693	0	0	1,510,117	1,510,117	0	0	0
		TOTAL ACCOUNT	65,511,029	5,960,979	5,478,480	46,419,643	57,859,102	567,922	1,176,110	4,099,788	5,843,820	726,459	1,081,647	1,808,106
	398000	Miscellaneous Equipment												
99		Utility 0	8,467	0	2,299	6,168	8,467	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	2,367	0	2,367
99		Utility 2	2,367	0	0	0	0	0	0	0	0	0	33,016	33,016
7		Utility 7	405,598	0	0	293,584	293,584	0	0	78,998	78,998	0	0	0
9		Utility 9 - Wa	485	384	0	0	384	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	5,560	0	0	4,397	4,397	0	0	1,163	1,163	0	0	0
		TOTAL ACCOUNT	423,122	384	2,809	304,149	307,342	101	135	80,161	80,397	2,367	33,016	35,383
		TOTAL GENERAL PLANT	264,283,442	35,499,186	23,955,799	143,737,374	203,192,359	11,055,966	5,105,929	27,529,048	43,690,943	8,184,574	9,215,565	17,400,139

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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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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	39,892,092	39,892,092	0	0
99	108X06	Utility 1 - Allocated	608,047	0	608,047	0
99	108X06	Utility 1 - Washington	2,243,922	0	2,243,922	0
99	108X06	Utility 1 - Idaho	766,727	0	766,727	0
99	108X06	Utility 2	2,371,842	0	0	2,371,842
7	108X06	Utility 7	15,305,060	11,078,262	2,980,967	1,245,832
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-351,881	-254,702	-68,536	-28,643
8	108X06	Utility 8	1,005,820	0	709,857	295,963
9	108X06	Utility 9	15,823,006	12,512,042	3,310,964	0
Total			77,664,635	63,227,694	10,551,948	3,884,994

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,633,435	5,633,435	0	0
99	108X07	Utility 1 - Allocated	230,602	0	230,602	0
99	108X07	Utility 1 - Washington	488,296	0	488,296	0
99	108X07	Utility 1 - Idaho	204,243	0	204,243	0
99	108X07	Utility 2	1,050,791	0	0	1,050,791
7	108X07	Utility 7	9,211	6,667	1,794	750
9	108X07	Utility 9	756,190	597,957	158,233	0
Total			8,372,768	6,238,059	1,083,168	1,051,541

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 31, 2011 Average of Monthly Averages Basis		Report ID: E-ADP-1A		***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	1,084,047,817	0	1,084,047,817	667,379,335	0	667,379,335	416,668,482	0	416,668,482	
E-PLT	360200	Less Land and Land Rights	4,396,475	0	4,396,475	3,340,938	0	3,340,938	1,055,537	0	1,055,537	
		Depreciable Distribution Plant	1,079,651,342	0	1,079,651,342	664,038,397	0	664,038,397	415,612,945	0	415,612,945	
		Percentage		0.000%	100.000%	61.505%			38.495%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	329,075,259	202,397,738		202,397,738	126,677,521		126,677,521	
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-90,111	-55,423		-55,423	-34,688		-34,688	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	329,075,259	0	329,075,259	202,397,738	0	202,397,738	126,677,521	0	126,677,521	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-90,111	0	-90,111	-55,423	0	-55,423	-34,688	0	-34,688	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	59,454,985	143,737,374	203,192,359	35,499,186	95,427,243	130,926,429	23,955,799	48,310,131	72,265,930	
E-PLT	389XXX	Less: General Land and Land Rights	819,858	3,213,512	4,033,370	372,215	2,133,451	2,505,666	447,643	1,080,061	1,527,704	
E-PLT	392XXX	Less: General Transportation Plant	11,708,702	6,823,315	18,532,017	8,423,565	4,529,999	12,953,564	3,285,137	2,293,316	5,578,453	
		Depreciable Non Transport General Plant	46,926,425	133,700,547	180,626,972	26,703,406	88,763,793	115,467,199	20,223,019	44,936,754	65,159,773	
		Percentage		74.020%	100.000%	14.784%			11.196%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,801,139	63,227,694	9,347,582			7,078,973			
	403X60	Common Depreciation Expense (C-DEP)		386,464	522,107	77,188			58,455			
	403X60	Washington Depreciation Expense (C-DEP)			5,060	5,060			0			
	403X60	Idaho Depreciation Expense (C-DEP)			27,214	0			27,214			
	403X60	Depreciation Expense		197,326	251,578	37,046			17,206			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	16,426,555	46,801,139	63,227,694	9,347,582	31,071,276	40,418,858	7,078,973	15,729,863	22,808,836	
4	403X60	Depreciation Expense (C-DEP)	135,643	386,464	522,107	77,188	256,573	333,761	58,455	129,891	188,346	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	32,274	0	32,274	5,060	0	5,060	27,214	0	27,214	
4	403X60	Depreciation Expense	54,252	197,326	251,578	37,046	131,005	168,051	17,206	66,321	83,527	
		Total Depreciation Expense	222,169	583,790	805,959	119,294	387,578	506,872	102,875	196,212	299,087	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	11,708,702	6,823,315	18,532,017	8,423,565	4,529,999	12,953,564	3,285,137	2,293,316	5,578,453	
		Percentage		36.819%	100.000%	45.454%			17.727%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,296,791	6,238,059	2,835,447			1,105,821			
	403X70	Depreciation Expense (C-DEP)		462	1,256	571			223			
	403X70	Depreciation Expense		4,671	10,407	3,486			2,251			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,941,268	2,296,791	6,238,059	2,835,447	1,524,840	4,360,287	1,105,821	771,951	1,877,772	
4	403X70	Depreciation Expense (C-DEP)	794	462	1,256	571	307	878	223	155	378	
4	403X70	Depreciation Expense	5,737	4,671	10,408	3,486	3,101	6,587	2,251	1,570	3,821	
		Total Depreciation Expense	6,531	5,133	11,664	4,057	3,408	7,465	2,474	1,725	4,199	
ALLOCATION RATIOS:												
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%		
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%		

COMMON INTANGIBLE PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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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	2,233,022	0	0	2,233,022	2,233,022	0	0	0	0	0	0	0
99		Utility 1	1,138,697	0	0	0	0	970,247	168,450	0	1,138,697	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	3,565,777	0	0	2,386,473	2,386,473	970,247	168,450	40,607	1,179,304	0	0	0
	303100	Misc Intangible Plant - Mainframe Software												
99		Utility 0	944,895	159,904	0	784,991	944,895	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	30,611,413	0	0	22,157,459	22,157,459	0	0	5,962,185	5,962,185	0	2,491,769	2,491,769
8		Utility 8	1,147,057	0	0	0	0	0	0	809,535	809,535	0	337,522	337,522
		TOTAL ACCOUNT	32,749,805	159,904	0	22,942,450	23,102,354	0	0	6,771,720	6,771,720	46,440	2,829,291	2,875,731
	303110	Misc Intangible Plant - PC Software												
99		Utility 0	256,846	0	0	256,846	256,846	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	2,412,521	0	0	1,746,255	1,746,255	0	0	469,887	469,887	0	196,379	196,379
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,779,563	0	0	2,003,101	2,003,101	0	0	552,479	552,479	1,231	222,752	223,983
	TOTAL		39,095,145	159,904	0	27,332,024	27,491,928	970,247	168,450	7,364,806	8,503,503	47,671	3,052,043	3,099,714

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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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	4,674,148	4,674,148	0	0
		Total	4,674,148	4,674,148	0	0
		Accum Amort - Limited Term Plant 111X30				
99		Utility 0	670,057	670,057	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,470	0	0	33,470
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	29,109	23,018	6,091	0
		Total	732,636	693,075	6,091	33,470
		Accum Amort - Mainframe Software 111X31				
99		Utility 0	391,246	391,246	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,282	0	0	33,282
7		Utility 7	14,047,555	10,168,042	2,736,042	1,143,471
8		Utility 8	161,012	0	113,634	47,378
9		Utility 9	0	0	0	0
		Total	14,633,095	10,559,288	2,849,676	1,224,131
		Accum Amort - PC Software 111X32				
99		Utility 0	158,887	158,887	0	0
99		Utility 1	9,920	0	9,920	0
99		Utility 2 - Oregon	249	0	0	249
7		Utility 7	1,132,175	819,502	220,514	92,159
8		Utility 8	89,256	0	62,992	26,264
9		Utility 9	0	0	0	0
		Total	1,390,487	978,389	293,426	118,672

Accum Amort - Leasehold Improvements 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	40,220	0	0	40,220
7	Utility 7	112,984	81,781	22,006	9,197
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>166,073</u>	<u>91,957</u>	<u>24,699</u>	<u>49,417</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	21,596,871	16,997,289	3,173,892	1,425,690
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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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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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	-18,459,699	-13,361,684	-3,595,396	-1,502,619
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,765,037	-1,395,703	-369,334	0
Total			<u>-20,224,736</u>	<u>-14,757,387</u>	<u>-3,964,730</u>	<u>-1,502,619</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%