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UE-082153-SI



November 26, 2008

Commission Secretary
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Drive SW
PO Box 47250
Olympia, WA 98504-7250

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2008 DEC -1 AM 8:54

In accordance with WAC 480-90-275 and WAC 480-100-275 please find enclosed the electric and gas Operating Reports for the month and the 12 months period ending October 31, 2008. We are filing this report monthly rather than quarterly per an arrangement with Mike Parvinen.

If you have any questions concerning these reports, please call me at (509) 495-4067.

Sincerely,

A handwritten signature in cursive script that reads "Patty Olsness".

Patty Olsness
Rates Coordinator
Avista Utilities

enclosures
po

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200810 , State Code : WA

Accounting Period:200810 State Code:WA

REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	207,852	162,358,051	11,979,262	207,319	2,050,317,267	154,648,620
18 THEFT OF SERVICE-ELECTRIC	0	0	1,954	0	0	16,668
21 FIRM COMMERCIAL	22,704	180,667,979	14,606,937	22,721	1,793,786,726	144,716,004
31 FIRM- INDUSTRIAL	355	63,538,870	3,488,277	357	639,657,529	34,749,855
39 FIRM-PUMPING-IRRIGATION ONLY	553	4,691,753	305,951	549	49,068,603	3,156,829
51 LIGHTING-PUBLIC STREET AND HIWAY	315	1,423,850	346,324	309	14,187,922	3,446,203
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	40
80 INTERDEPARTMENT REVENUE	43	895,711	65,441	43	9,345,722	682,860
83 MISC-SERVICE REVENUE SNP	0	0	30,926	0	0	292,873
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	30,191	0	0	301,911
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	2,788
Total WA	231,822	413,576,214	30,855,544	231,299	4,556,363,769	342,014,650

<p>ELECTRIC RATE OF RETURN For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis</p>	<p>Report ID: E-ROR-12A</p>
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Ref/Basis Account	Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	110,086,057	68,119,564	41,966,493
E-ALL	Colstrip 3 AFUDC Reallocation	0	-201,909	201,909
	Adjusted Net Operating Income	110,086,057	67,917,655	42,168,402
E-APL	Electric Net Rate Base	1,467,093,831	938,032,576	529,061,255
	RATE OF RETURN	7.504%	7.240%	7.970%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2008 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	100.000%	64.590%	35.410%
2	Input	Number of Customers Percent	351,833 100.000%	231,286 65.737%	120,547 34.263%
3	E-OPS	Direct Distribution Operating Expense Percent	20,176,499 100.000%	13,506,139 66.940%	6,670,360 33.060%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O & M Accts 500 - 598	11,559,229	7,556,633	4,002,596
		Direct O & M Accts 901 - 935	4,694,608	3,198,651	1,495,957
		Total	16,253,837	10,755,284	5,498,553
		Percentage	100.000%	66.171%	33.829%
		Direct Labor Accts 500 - 598	8,151,214	5,390,180	2,761,034
		Direct Labor Accts 901 - 935	2,573,723	1,969,412	604,311
		Total	10,724,937	7,359,592	3,365,345
		Percentage	100.000%	68.621%	31.379%
		Number of Customers	351,585	231,300	120,285
		Percentage	100.000%	65.788%	34.212%
		Net Direct Plant	621,370,034	371,628,226	249,741,808
		Percentage	100.000%	59.808%	40.192%
4		Total Percentages	400,000%	260,388%	139,612%
		Percent	100.000%	65.097%	34.903%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended October 31, 2008		E-ALL-12A
Average of Monthly Averages Basis		

Basis	Ref	Description	System		Idaho
			Washington	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor			
		Direct O & M Accts 500 - 894	32,765,739	3,167,680	1,816,594
		Direct O & M Accts 901 - 935	16,546,598	6,717,604	3,062,596
		Accts 901 - 905 Utility 9 Only	1,467,102	898,543	XXXXXXX
		Adjustments	0		
		Total	50,779,439	10,783,827	4,879,190
		Percentage	76.427%	16.230%	7.343%
		Direct Labor Accts 500 - 894	37,381,233	7,014,016	3,385,739
		Direct Labor Accts 901 - 935	3,347,484	292,232	965,669
		Accts 901 - 905 Utility 9 Only	1,590,719	974,253	XXXXXXX
		Total	42,319,436	8,280,501	4,351,408
		Percentage	77.012%	15.069%	7.919%
		Number of Customers at 12/31/07	351,585	215,336	95,339
		Percentage	53.089%	32.515%	14.396%
		Net Direct Plant	1,604,463,392	254,636,776	114,106,526
		Percentage	81.312%	12.905%	5.783%
		Total Percentages	287.840%	76.719%	35.441%
		Average (CD AA)	71.960%	19.180%	8.860%
7					
Input		Gas North/Oregon 4-Factor			
		Direct O & M Accts 500 - 894	0	3,167,680	1,816,594
		Direct O & M Accts 901 - 935	0	6,717,604	3,062,596
		Less: Direct O & M Accts 901 - 905	0	898,543	XXXXXXX
		Total	0	10,783,827	4,879,190
		Percentage	0.000%	68.849%	31.151%
		Direct Labor Accts 500 - 894	0	7,014,016	3,385,739
		Direct Labor Accts 901 - 935	0	292,232	965,669
		Less: Direct O & M Accts 901 - 905	0	974,253	XXXXXXX
		Total	0	8,280,501	4,351,408
		Percentage	0.000%	65.552%	34.448%
		Number of Customers at 12/31/07	0	215,336	95,339
		Percentage	0.000%	69.312%	30.688%
		Net Direct Plant		251,988,153	113,650,673
		Percentage	0.000%	68.917%	31.083%
		Total Percentages	0.000%	272.630%	127.370%
		Average (GD AA)	0.000%	68.157%	31.843%
8					

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis		Report ID: E-ALL-12A
Basis	Ref	Description

		System		Washington		Idaho	
Input	Ref	Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas	
							1/1/2008
		Direct O & M Accts 500 - 894	35,933,419	32,765,739	3,167,680	0	
		Direct O & M Accts 901 - 935	23,264,202	16,546,598	6,717,604	0	
		Adjustments	0	0	0	0	
		Total	59,197,621	49,312,337	9,885,284	0	
		Percentage	100.000%	83.301%	16.699%	0.000%	
		Direct Labor Accts 500 - 894	44,395,249	37,381,233	7,014,016	0	
		Direct Labor Accts 901 - 935	3,639,716	3,347,484	292,232	0	
		Total	48,034,965	40,728,717	7,306,248	0	
		Percentage	100.000%	84.790%	15.210%	0.000%	
		Number of Customers at 12/31/07	566,921	351,585	215,336	0	
		Percentage	100.000%	62.017%	37.983%	0.000%	
		Net Direct Plant	1,850,111,655	1,598,123,502	251,988,153	0	
		Percentage	100.000%	86.380%	13.620%	0.000%	
9		Total Percentages	400.000%	316.488%	83.512%	0.000%	
		Average (CD AN/ID/WA)	100.000%	79.122%	20.878%	0.000%	
10	E-PLT	Net Electric Distribution Plant	622,297,609	384,916,984	237,380,625		
		Percent	100.000%	61.854%	38.146%		
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	70,798,865	45,503,796	25,295,069		
		Percent	100.000%	64.272%	35.728%		
12	E-PLT	Net Electric Plant	1,665,295,673	1,057,968,960	607,326,713		
		Percent	100.000%	63.530%	36.470%		
13	E-PLT	Net Electric General Plant	77,575,332	49,422,155	28,153,177		
		Percent	100.000%	63.709%	36.291%		
14	E-SCM	Net Allocated Schedule M's	-62,200,353	-39,824,165	-22,376,188		
		Percent	100.000%	64.026%	35.974%		

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended October 31, 2008		E-ALL-12A
Average of Monthly Averages Basis		
Basis	Ref	Description

System	Washington	Idaho
0.000%	0.000%	0.000%

Situa Plant by Functional Group:		12/31/2007			
(Used to functionalize R&P Property Tax on Report E-OTX)		Washington	Idaho	Montana	Oregon
Input	Balance Date				
Input	Production	261,970,346	156,215,446	432,004,288	159,870,260
Input	Transmission	222,600,921	155,321,247	57,138,096	8,772,167
Input	Distribution	544,331,192	337,275,739	186,641	
Input	General	8,818,702	7,519,474		
Input	TOTAL	1,037,721,161	656,331,906	489,329,025	168,642,427

SPECIAL MANUAL ADJUSTMENTS:

Adjustments to NOI (Report E-ROR):	System	Washington	Idaho
Colstrip 3 AFUDC Reallocation - 12/07:	0	-201,909	201,909
Kettle Falls Disallowed Plant Depreciation Expense (Recorded in the GL and picked up automatically, no longer needed)			
Colstrip 3 AFUDC Reallocation - Plant (12/07)	0	-7,452,320	7,452,320
- Accum Deprec (12/07)	0	-5,495,751	5,495,751

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	272,531,520	0	272,531,520	187,548,170	0	187,548,170	84,983,350	0	84,983,350
99	442200	Commercial - Firm & Int.	240,640,040	0	240,640,040	171,575,807	0	171,575,807	69,064,233	0	69,064,233
1	442300	Industrial	99,776,675	0	99,776,675	44,781,302	0	44,781,302	54,995,373	0	54,995,373
99	444000	Public Street & Highway Lighting	5,844,142	0	5,844,142	4,068,292	0	4,068,292	1,775,850	0	1,775,850
99	499XXX	Unbilled Revenue	3,269,143	0	3,269,143	2,158,025	0	2,158,025	1,111,118	0	1,111,118
99	448000	Interdepartmental Revenue	956,670	0	956,670	809,351	0	809,351	147,319	0	147,319
		TOTAL SALES TO ULTIMATE CUSTOMERS	623,018,190	0	623,018,190	410,940,947	0	410,940,947	212,077,243	0	212,077,243
1	447XXX	Sales for Resale	0	204,186,894	204,186,894	0	131,884,315	131,884,315	0	72,302,579	72,302,579
		TOTAL SALES OF ELECTRICITY	623,018,190	204,186,894	827,205,084	410,940,947	131,884,315	542,825,262	212,077,243	72,302,579	284,379,822
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	586,863	0	586,863	369,915	0	369,915	216,948	0	216,948
1	453000	Sales of Water & Water Power	0	304,552	304,552	0	196,710	196,710	0	107,842	107,842
1	454000	Rent from Electric Property	2,704,998	58,459	2,763,457	1,893,176	37,759	1,930,935	811,822	20,700	832,522
1	456XXX	Other Electric Revenues	104,058	52,535,185	52,639,243	94,882	33,932,476	34,027,358	9,176	18,602,709	18,611,885
		TOTAL OTHER OPERATING REVENUE	3,395,919	52,898,196	56,294,115	2,357,973	34,166,945	36,524,918	1,037,946	18,731,251	19,769,197
		TOTAL ELECTRIC REVENUE	626,414,109	257,085,090	883,499,199	413,298,920	166,051,260	579,350,180	213,115,189	91,033,830	304,149,019
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	327,522	327,522	0	211,546	211,546	0	115,976	115,976
1	501000	Fuel	0	25,880,510	25,880,510	0	16,716,221	16,716,221	0	9,164,289	9,164,289
1	502000	Steam Expense	0	1,882,011	1,882,011	0	1,215,591	1,215,591	0	666,420	666,420
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	772,354	772,354	0	498,863	498,863	0	273,491	273,491
1	506000	Miscellaneous Steam Power Generation Expense	0	2,203,195	2,203,195	0	1,423,044	1,423,044	0	780,151	780,151
1	507000	Rent	0	48,705	48,705	0	31,459	31,459	0	17,246	17,246
MAINTENANCE											
1	510000	Supervision & Engineering	0	448,447	448,447	0	289,652	289,652	0	158,795	158,795
1	511000	Structures	0	501,533	501,533	0	323,940	323,940	0	177,593	177,593
1	512000	Boiler Plant	0	4,766,770	4,766,770	0	3,078,857	3,078,857	0	1,687,913	1,687,913
1	513000	Electric Plant	0	577,335	577,335	0	372,901	372,901	0	204,434	204,434
1	514000	Miscellaneous Steam Plant	0	639,202	639,202	0	412,861	412,861	0	226,341	226,341
		TOTAL STEAM POWER GENERATION EXP	0	38,047,584	38,047,584	0	24,574,935	24,574,935	0	13,472,649	13,472,649

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

***** 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	1,634,435	1,634,435	0	1,055,682	1,055,682	0	578,753	578,753
1	536000	Water for Power	0	740,841	740,841	0	478,509	478,509	0	262,332	262,332
1	537000	Hydraulic Expense	2,296,785	739,685	3,036,470	1,687,307	477,763	2,165,070	609,478	261,922	871,400
1	538000	Electric Expense	0	4,649,620	4,649,620	0	3,003,190	3,003,190	0	1,646,430	1,646,430
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	937,104	937,104	0	605,275	605,275	0	331,829	331,829
1	540000	Rent	30,075	719,430	749,505	0	464,680	464,680	30,075	254,750	284,825
MAINTENANCE											
1	541000	Supervision & Engineering	0	327,109	327,109	0	211,280	211,280	0	115,829	115,829
1	542000	Structures	0	353,183	353,183	0	228,121	228,121	0	125,062	125,062
1	543000	Reservoirs, Dams, & Waterways	0	963,017	963,017	0	622,013	622,013	0	341,004	341,004
1	544000	Electric Plant	0	2,151,016	2,151,016	0	1,389,341	1,389,341	0	761,675	761,675
1	545000	Miscellaneous Hydraulic Plant	0	279,147	279,147	0	180,301	180,301	0	98,846	98,846
TOTAL HYDRO POWER GENERATION EXP			2,326,860	13,494,587	15,821,447	1,687,307	8,716,155	10,403,462	639,553	4,778,432	5,417,985
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,583,557	1,583,557	0	1,022,819	1,022,819	0	560,738	560,738
1	547000	Fuel	0	108,392,781	108,392,781	0	70,010,897	70,010,897	0	38,381,884	38,381,884
1	548000	Generation Expense	0	1,633,140	1,633,140	0	1,054,845	1,054,845	0	578,295	578,295
1	549000	Miscellaneous Other Power Generation Expense	0	416,769	416,769	0	269,191	269,191	0	147,578	147,578
1	550000	Rent	0	27,108	27,108	0	17,509	17,509	0	9,599	9,599
MAINTENANCE											
1	551000	Supervision & Engineering	0	538,434	538,434	0	347,775	347,775	0	190,659	190,659
1	552000	Structures	0	4,069	4,069	0	2,628	2,628	0	1,441	1,441
1	553000	Generating & Electric Equipment	0	4,709,720	4,709,720	0	3,042,008	3,042,008	0	1,667,712	1,667,712
1	554000	Miscellaneous Other Power Generation Plant	0	134,443	134,443	0	86,837	86,837	0	47,606	47,606
TOTAL OTHER POWER GENERATION EXP			0	117,440,021	117,440,021	0	75,854,509	75,854,509	0	41,585,512	41,585,512
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,267,138	236,726,144	254,993,282	0	152,901,416	152,901,416	18,267,138	83,824,728	102,091,866
1	556000	System Control & Load Dispatching	0	505,126	505,126	0	326,261	326,261	0	178,865	178,865
E-557	557XXX	Other Expense	17,776,029	47,831,187	65,607,216	20,603,855	30,894,163	51,498,018	-2,827,826	16,937,024	14,109,198
TOTAL OTHER POWER SUPPLY EXPENSE			36,043,167	285,062,457	321,105,624	20,603,855	184,121,840	204,725,695	15,439,312	100,940,617	116,379,929
TOTAL POWER PRODUCTION O&M EXP			38,370,027	454,044,649	492,414,676	22,291,162	293,267,439	315,558,601	16,078,865	160,777,210	176,856,075

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

***** 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	2,094,075	2,323,094	158,213	1,352,563	1,510,776	70,806	741,512	812,318
1	561000	Load Dispatching	0	1,995,492	1,995,492	0	1,288,888	1,288,888	0	706,604	706,604
1	562000	Station Expense	0	252,853	252,853	0	163,318	163,318	0	89,535	89,535
1	563000	Overhead Line Expense	0	452,040	452,040	0	291,973	291,973	0	160,067	160,067
1	565000	Transmission of Electricity by Others	0	13,859,651	13,859,651	0	8,951,949	8,951,949	0	4,907,702	4,907,702
1	566000	Miscellaneous Transmission Expense	0	1,243,068	1,243,068	0	802,898	802,898	0	440,170	440,170
1	567000	Rent	0	88,300	88,300	0	57,033	57,033	0	31,267	31,267
MAINTENANCE											
1	568000	Supervision & Engineering	0	573,389	573,389	0	370,352	370,352	0	203,037	203,037
1	569000	Structures	0	322,839	322,839	0	208,522	208,522	0	114,317	114,317
1	570000	Station Equipment	0	1,199,121	1,199,121	0	774,512	774,512	0	424,609	424,609
1	571000	Overhead Lines	0	1,268,380	1,268,380	0	819,247	819,247	0	449,133	449,133
1	572000	Underground Lines	0	1,335	1,335	0	862	862	0	473	473
1	573000	Service Miscellaneous	0	15,539	15,539	0	10,037	10,037	0	5,502	5,502
TOTAL TRANSMISSION OPERATING EXP			229,019	23,366,082	23,595,101	158,213	15,092,154	15,250,367	70,806	8,273,928	8,344,734
OTHER OPERATING EXPENSES:											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,747,055	26,747,055	0	17,275,923	17,275,923	0	9,471,132	9,471,132
1	403X40	Depreciation Expense--Transmission Plant	0	9,508,523	9,508,523	0	6,141,555	6,141,555	0	3,366,968	3,366,968
1	404X30	Amortization of Limited-Term Plant	2,785	89,774	92,559	2,785	57,985	60,770	0	31,789	31,789
1	404X20	Amortization of Hydro Licensing Costs	0	337,744	337,744	0	218,149	218,149	0	119,595	119,595
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
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
1	407000	Amortization of CO2 Credits	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-135,044	0	-135,044	-135,044	0	-135,044	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,592	0	-103,592	0	0	0	-103,592	0	-103,592
99	407406	Amortization - Idaho CS2 Disallowance Offset	0	0	0	0	0	0	0	0	0
99	407370	Amortization of Small Gen. Capital Costs	30,706	0	30,706	0	0	0	30,706	0	30,706
99	407380	Amortization of Warsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	-192,706	0	-192,706	0	0	0	-192,706	0	-192,706
99	407410/498	Amortization of Centralex Gain	0	0	0	0	0	0	0	0	0
99	407450/499	Amortization of BPA Residential Exchange Credit	-5,360,370	0	-5,360,370	-3,205,319	0	-3,205,319	-2,155,051	0	-2,155,051
Taxes Other Than FIT--Prod & Trans			0	13,937,340	13,937,340	0	9,002,128	9,002,128	0	4,935,212	4,935,212
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-3,091,451	50,620,436	47,528,985	-702,672	32,695,740	31,993,068	-2,388,779	17,924,696	15,535,917
TOTAL PRODUCTION & TRANS EXPENSE			35,507,595	528,031,167	563,538,762	21,746,703	341,055,333	362,802,036	13,760,892	186,975,894	200,736,726

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	317,399	1,053,720	1,371,119	217,759	705,360	923,119	99,640	348,360	448,000
3	582000	Station Expense	602,538	4,571	607,109	361,169	3,060	364,229	241,369	1,511	242,880
3	583000	Overhead Line Expense	804,988	1,025,614	1,830,602	617,545	686,546	1,304,091	187,443	339,068	526,511
3	584000	Underground Line Expense	1,002,712	0	1,002,712	649,748	0	649,748	352,964	0	352,964
3	585000	Street Light & Signal System Operation Expense	209,797	120	209,917	44,539	80	44,619	165,258	40	165,298
3	586000	Meter Expense	1,268,804	6,758	1,275,562	1,277,865	4,524	1,282,389	-9,061	2,234	-6,827
3	587000	Customer Installations Expense	841,227	2,455	843,682	382,716	1,643	384,359	458,511	812	459,323
3	588000	Miscellaneous Distribution Expense	2,732,344	2,442,633	5,174,977	1,841,075	1,635,099	3,476,174	891,269	807,534	1,698,803
3	589000	Rent	2,536	65,246	67,782	2,273	43,676	45,949	263	21,570	21,833
MAINTENANCE:											
3	590000	Supervision & Engineering	503,789	809,637	1,313,426	339,500	541,971	881,471	164,289	267,666	431,955
3	591000	Structures	252,807	605	253,412	201,181	405	201,586	51,626	200	51,826
3	592000	Station Equipment	729,356	3,469	732,825	584,280	2,322	586,602	145,076	1,147	146,223
3	593000	Overhead Lines	8,073,958	5,066	8,079,024	4,912,182	3,391	4,915,573	3,161,776	1,675	3,163,451
3	594000	Underground Lines	1,070,621	0	1,070,621	769,522	0	769,522	301,099	0	301,099
3	595000	Line Transformers	527,732	155,244	682,976	469,144	103,920	573,064	58,588	51,324	109,912
3	596000	Street Light & Signal System Maintenance Exp	608,192	0	608,192	461,500	0	461,500	146,692	0	146,692
3	597000	Meters	150,854	0	150,854	99,965	0	99,965	50,889	0	50,889
3	598000	Miscellaneous Distribution Expense	476,845	-6,010	470,835	274,176	-4,023	270,153	202,669	-1,987	200,682
99	403X50	TOTAL DISTRIBUTION OPERATING EXP	20,176,499	5,569,128	25,745,627	13,506,139	3,727,974	17,234,113	6,670,360	1,841,154	8,511,514
E-OTX		Depreciation Expense--Distribution Plant	23,466,173	0	23,466,173	14,971,238	0	14,971,238	8,494,935	0	8,494,935
		Taxes Other Than FIT--Distribution	37,467,787	0	37,467,787	33,316,592	0	33,316,592	4,151,195	0	4,151,195
		TOTAL DISTRIBUTION EXPENSES	81,110,459	5,569,128	86,679,587	61,793,969	3,727,974	65,521,943	19,316,490	1,841,154	21,157,644
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	501,672	501,672	0	329,784	329,784	0	171,888	171,888
2	902000	Meter Reading Expenses	2,320,631	0	2,320,631	2,024,205	0	2,024,205	296,426	0	296,426
E-903	903XXX	Customer Records & Collection Expenses	1,570,934	6,080,090	7,651,024	1,090,543	3,976,238	5,066,781	480,391	2,103,852	2,584,243
2	904000	Uncollectible Accounts	0	1,762,894	1,762,894	0	1,158,874	1,158,874	0	604,020	604,020
2	905000	Misc Customer Accounts	0	135,835	135,835	0	89,294	89,294	0	46,541	46,541
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,891,565	8,480,491	12,372,056	3,114,748	5,554,190	8,668,938	776,817	2,926,301	3,703,118
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	15,006,566	506,959	15,513,525	11,307,183	333,260	11,640,443	3,699,383	173,699	3,873,082
2	909000	Advertising	63,409	53,114	116,523	47,252	34,916	82,168	16,157	18,198	34,355
2	910000	Misc Customer Service & Info Exp	0	142,464	142,464	0	93,652	93,652	0	48,812	48,812
		TOTAL CUSTOMER SERVICE & INFO EXP	15,069,975	702,537	15,772,512	11,354,435	461,828	11,816,263	3,715,540	240,709	3,956,249

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	14,910	498,618	513,528	0	327,777	327,777	14,910	170,841	185,751
2	913000	Advertising	7,777	200,929	208,706	7,777	132,085	139,862	0	68,844	68,844
2	916000	Miscellaneous Sales Expenses	209,920	61	209,981	209,920	40	209,960	0	21	21
		TOTAL SALES EXPENSES	232,607	699,608	932,215	217,697	459,902	677,599	14,910	239,706	254,616
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	236,044	18,331,555	18,567,599	161,584	11,933,292	12,094,876	74,460	6,398,263	6,472,723
4	921000	Office Supplies & Expenses	408	3,718,780	3,719,188	192	2,420,814	2,421,006	216	1,297,966	1,298,182
4	922000	Admin Exp Transferred--Credit	0	-36,384	-36,384	0	-23,685	-23,685	0	-12,699	-12,699
4	923000	Outside Services Employed	165	11,133,181	11,133,346	0	7,247,367	7,247,367	165	3,885,814	3,885,979
4	924000	Property Insurance Premium	0	1,020,701	1,020,701	0	664,446	664,446	0	356,255	356,255
4	925XXX	Injuries and Damages	-9,047	2,958,532	2,949,485	-9,047	1,925,916	1,916,869	0	1,032,616	1,032,616
4	926XXX	Employee Pensions and Benefits	346,432	822,428	1,168,860	257,650	535,376	793,026	88,782	287,052	375,834
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,738,191	2,928,423	4,666,614	1,028,424	1,891,468	2,919,892	709,767	1,036,955	1,746,722
4	930000	Miscellaneous General Expenses	354,910	2,868,206	3,223,116	296,947	1,867,116	2,164,063	57,963	1,001,090	1,059,053
4	931000	Rents	59,651	558,705	618,356	49,375	363,700	413,075	10,276	195,005	205,281
4	935000	Maintenance of General Plant	729,906	6,692,744	7,422,650	212,678	4,356,776	4,569,454	517,228	2,335,968	2,853,196
		TOTAL ADMIN & GEN OPERATING EXP	3,462,987	50,996,871	54,459,858	1,997,803	33,182,586	35,180,389	1,465,184	17,814,285	19,279,469
E-ADP		Depreciation Expense--General Plant	1,984,138	5,551,701	7,535,839	1,228,559	3,613,991	4,842,550	755,579	1,937,710	2,693,289
E-CAM		Amortization--Intangible Plant--Software	0	3,442,228	3,442,228	0	2,240,787	2,240,787	0	1,201,441	1,201,441
4		Amortization of Leasehold Imp (404X50)	0	7,414	7,414	0	4,826	4,826	0	2,588	2,588
		TOTAL ADMIN & GENERAL EXPENSES	5,447,125	59,998,214	65,445,339	3,226,362	39,042,190	42,268,552	2,220,763	20,956,024	23,176,787
		TOTAL EXPENSES BEFORE FIT	141,259,326	603,481,145	744,740,471	101,453,914	390,301,417	491,755,331	39,805,412	213,179,728	252,985,140
		NET OPERATING INCOME BEFORE FIT			138,758,728			87,594,849			51,163,879
E-FIT		FEDERAL INCOME TAX--Normal Accrual			19,816,330			17,269,182			2,547,148
E-FIT		DEFERRED FEDERAL INCOME TAX			8,856,341			2,206,103			6,650,238
		ELECTRIC NET OPERATING INCOME			110,086,057			68,119,564			41,966,493
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			64.590%			35.410%	
E-ALL	2	Number of Customers		100.000%			65.737%			34.263%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			66.940%			33.060%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.097%			34.903%	
E-ALL	12	Net Electric Plant		100.000%			63.530%			36.470%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF PURCHASED POWER COSTS
 EXPENSES--ACCOUNT 0555
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-555-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	168,849,503	168,849,503	0	109,059,894	109,059,894	0	59,789,609	59,789,609
1	555750	Long and Short Term Purchases	0	0	0	0	0	0	0	0	0
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,267,138	0	18,267,138	0	0	0	18,267,138	0	18,267,138
1	555550	Exchanges - Non Monetary	0	-55,977	-55,977	0	-36,156	-36,156	0	-19,821	-19,821
1	555700	Bookout Purchases	0	67,261,743	67,261,743	0	43,444,360	43,444,360	0	23,817,383	23,817,383
1	555710	Intercompany Purchase	0	670,875	670,875	0	433,318	433,318	0	237,557	237,557
TOTAL ACCOUNT 0555			18,267,138	236,726,144	254,993,282	0	152,901,416	152,901,416	18,267,138	83,824,728	102,091,866

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP
 EXPENSE--ACCOUNT 0557
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-557-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,332,430	5,332,430	0	3,444,217	3,444,217	0	1,888,213	1,888,213
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	39,295,017	39,295,017	0	25,380,651	25,380,651	0	13,914,366	13,914,366
1	557160	Power Supply Expense - Miscellaneous	0	3,092,273	3,092,273	0	1,997,299	1,997,299	0	1,094,974	1,094,974
99	557161	Unbilled Add-Ons	522,852	0	522,852	37,316	0	37,316	485,536	0	485,536
99	557162	Enron Contract Buyout - Washington	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	106,783	106,783	0	68,971	68,971	0	37,812	37,812
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-11,210,976	0	-11,210,976	-11,210,976	0	-11,210,976	0	0	0
99	557290	Washington ERM Amortization	31,280,017	0	31,280,017	31,280,017	0	31,280,017	0	0	0
99	557380	Idaho PCA Deferred	-13,392,346	0	-13,392,346	0	0	0	-13,392,346	0	-13,392,346
99	557390	Idaho PCA Amortization	9,757,780	0	9,757,780	0	0	0	9,757,780	0	9,757,780
1	557610	Other Expenses - Exposure	0	4,684	4,684	0	3,025	3,025	0	1,659	1,659
1	557700	Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	557990	Unrecovered ERM/PCA Costs	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			17,776,029	47,831,187	65,607,216	20,603,855	30,894,163	51,498,018	-2,827,826	16,937,024	14,109,198

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: E-903-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****										
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records and Collections	1,570,934	5,145,322	6,716,256	1,090,543	3,382,380	4,472,923	480,391	1,762,942	2,243,333
12	903920 A/R Sold - Program Fees	0	163,332	163,332	0	103,765	103,765	0	59,567	59,567
12	903930 A/R Sold - Maturity Yield Fee	0	771,436	771,436	0	490,093	490,093	0	281,343	281,343
	TOTAL ACCOUNT 0903	1,570,934	6,080,090	7,651,024	1,090,543	3,976,238	5,066,781	480,391	2,103,852	2,584,243

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.737%	34.263%
E-ALL	12	Net Electric Plant	100.000%	63.530%	36.470%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-908-12A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****						
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	191	506,959	507,150	0	333,260	333,260
						191	173,699	173,890
99	908600	DSM Tariff Rider Expense Offset	13,209,522	0	13,209,522	10,790,600	0	10,790,600
						2,418,922	0	2,418,922
99	908610	Limited Income Tax Refund Program	197,679	0	197,679	197,679	0	197,679
						0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	318,881	0	318,881	318,904	0	318,904
						-23	0	-23
99	908990	DSM Amortization	1,280,293	0	1,280,293	1,280,293	0	1,280,293
						0	0	0
		TOTAL ACCOUNT 0908	15,006,566	506,959	15,513,525	11,307,183	333,260	11,640,443
						3,699,383	173,699	3,873,082

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	2	Number of Customers	100.000%	65.737%	34.263%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC	Report ID:
For Twelve Months Ended October 31, 2008	E-FIT-12A
Average of Monthly Averages Basis	
Ref/Basis	Description

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	883,499,199	579,350,180	304,149,019
E-OPS	625,292,045	404,386,270	220,905,775
E-OPS	68,043,299	45,050,341	22,992,958
E-OTX	51,405,127	42,318,720	9,086,407
	138,758,728	87,594,849	51,163,879
E-INT	57,728,536	32,915,563	24,812,973
E-SCM	66,778,183	45,809,611	20,968,572
E-SCM	86,654,131	48,218,474	38,435,657
	61,154,244	52,270,423	8,883,821
	35.00%	35.00%	35.00%
	21,403,985	18,294,648	3,109,337
1	(1,587,655)	(1,025,466)	(562,189)
	19,816,330	17,269,182	2,547,148
E-DTE	8,856,341	2,206,103	6,650,238
	28,672,671	19,475,285	9,197,386
ALLOCATION RATIOS:			
E-ALL	100.000%	64.590%	35.410%
E-ALL	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-SCM-12A

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
	Schedule M Additions:						
12	997001 Contributions In Aid of Construction	0	6,290,256	0	3,996,200	0	2,294,056
2	997002 Injuries and Damages	0	145,500	0	95,647	0	49,853
12	997003 Salvage	0	-335,591	0	-213,201	0	-122,390
99	997004 Boulder Park Write Off	-103,593	0	0	0	-103,593	0
4	997005 FAS106 Current Retiree Medical Accrual	0	-1,174,614	0	-764,638	0	-409,976
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0
99	997007 Idaho PCA	-3,603,860	0	0	0	-3,603,860	0
99	997008 Idaho DSM Book Amortization	1,280,292	0	0	0	1,280,292	0
1	997009 Rathdrum Turbine Lease	0	-33,828	0	-21,850	0	-11,978
1	997012 N.E. Tank Farm Diesel Spill	0	-40,366	0	-26,072	0	-14,294
4	997015 Airplane Lease Payments	0	214,124	0	139,388	0	74,736
12	997016 Redemption Expense Amortization	0	3,357,817	0	2,133,221	0	1,224,596
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,030	0	2,450,030	0	2,450,030	0
99	997018 DSM Tariff Rider	-3,201,538	0	-1,555,486	0	-1,646,052	0
4	997018 DSM Tariff Rider	135,830	320,000	80,910	208,310	0	111,690
1	997019 CSS Temporary Service Fees	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	-1,665,434	0	-1,084,148	0	-581,286
99	997021 Wartsilla Generators Amortization	1,018,612	0	772,423	0	246,189	0
4	997022 Sale Leaseback of General Office Building	0	0	0	0	0	0
1	997023 Wood Power Buyout (Idaho Only)	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	-135,043	0	-135,043	0	0	0
1	997025 BPA C&RD Receipts	0	-326,610	0	-210,957	0	-115,653
99	997028 RTO Funding Amortization	229,016	0	158,212	0	70,804	0
99	997029 FAS106 Post Retirement Benefits	339,357	0	250,573	0	88,784	0
12	997032 Interest Rate Swaps	0	-10,999,742	0	-6,988,136	0	-4,011,606
99	997033 BPA Residential Exchange	5,055,034	0	3,710,018	0	1,345,016	0
99	997034 Montana Hydro Settlement	-4,249,775	0	-2,779,293	0	-1,470,482	0
1	997038 Engineering Overheads Previously Capitalized	0	0	0	0	0	0
99	997040 Idaho PCA Write-Off	0	0	0	0	0	0
2	997066 Miscellaneous Schedule M Additions	0	-274,141	0	-180,212	0	-93,929
99	997064 Chicago Climate Exchange	818,675	0	0	0	818,675	0
99	997065 Amortization - Unbilled Revenue Add-Ins	31,193	0	-13,826	0	45,019	0
E-OFS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	25,552,143	45,684,439	16,234,325	29,553,216	9,317,818	16,131,223
	TOTAL SCHEDULE M ADDITIONS	25,616,373	41,161,810	19,172,843	26,636,768	6,443,530	14,525,042
			66,778,183	45,809,611		20,968,572	

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Twelve Months Ended October 31, 2008		E-SCM-12A
Average of Monthly Averages Basis	Description	

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAH0 *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
Schedule M Deductions:								
4	997036 CIT Telephone Lease	0	0	0	0	0	0	0
1	997041 Rathdrum Turbine Lease, Tax	0	3,838,438	0	3,838,438	0	0	1,359,191
99	997043 Washington Deferred Power Costs	-20,069,041	0	-20,069,041	0	-20,069,041	0	0
1	997044 Non-Monetary Power Costs	0	55,977	0	55,977	0	0	19,821
1	997045 Section 199 Manufacturing Deduction	0	4,422,089	0	4,422,089	0	0	1,565,862
4	997046 Nez Perce Settlement	24,132	-7,336	29,344	-4,776	24,568	-5,212	-7,772
99	997047 Clark Fork Preventive Maint. Exp (PME's)	361,638	0	361,638	0	361,638	0	361,638
12	997048 AFUDC	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	94,856,903	0	94,856,903	0	0	33,890,474
99	997050 CS2 Levelized Return	192,706	0	192,706	0	192,706	0	192,706
99	997058 Colstrip Settlement - ID	985,295	0	985,295	0	985,295	0	985,295
99	997059 Colstrip Settlement - WA	1,797,238	0	1,797,238	0	1,797,238	0	0
4	997062 Gain on Sale of Office Bldg	0	196,092	0	196,092	0	0	68,442
TOTAL SCHEDULE M DEDUCTIONS		-16,708,032	103,362,163	-18,242,459	66,460,933	48,218,474	1,534,427	36,901,230

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64,590%	35.410%
E-ALL	2	Number of Customers	100.000%	65,737%	34.263%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66,940%	33.060%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65,097%	34.903%
E-ALL	10	Net Electric Distribution Plant	100.000%	61,854%	38.146%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64,272%	35.728%
E-ALL	12	Net Electric Plant	100.000%	63,530%	36.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended October 31, 2008 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	15,222,573	9,746,405	5,476,168
99	410100	Deferred Federal Income Tax Expense - Washington	-4,444,937	-4,444,937	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,682,263	0	2,682,263
		Sub-Total	13,459,899	5,301,468	8,158,431
14	411100	Deferred Federal Income Tax Expense - Allocated	-144,523	-92,532	-51,991
99	411100	Deferred Federal Income Tax Expense - Washington	-3,002,833	-3,002,833	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,456,202	0	-1,456,202
		Sub-Total	-4,603,558	-3,095,365	-1,508,193
		Total Deferred Federal Income Tax Expense	8,856,341	2,206,103	6,650,238

E-ALL	14	Net Allocated Schedule M's	100.000%	64.026%	35.974%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC		Report ID:
For Twelve Months Ended October 31, 2008		E-INT-12A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		System	Washington	Idaho
Debt				
2	Washington Capital Structure Ratio		49.30%	50.08%
3	Idaho Capital Structure Ratio		6.491%	8.680%
1	Cost		3.200%	4.347%
Trust Preferred Securities				
2	Washington Capital Structure Ratio		4.700%	5.570%
3	Idaho Capital Structure Ratio		6.575%	6.150%
1	Cost		0.309%	0.343%
Total Weighted Cost				
			3.509%	4.690%
E-APL	Net Rate Base	1,467,093,831	938,032,576	529,061,255
Interest Deduction for FIT Calculation				
			57,728,536	24,812,973

- 1 Debt Cost From last ID GRC (AVU-E-04-1)
- 2 From last WA GRC (UE-070804)
- 3 From last ID GRC (AVU-E-04-1)

TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OTX-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****										
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION										
1	408130	0	10,712	10,712	0	6,919	6,919	0	3,793	3,793
1	408140	0	1,507,633	1,507,633	0	973,780	973,780	0	533,853	533,853
1	408150	0	7,082,056	7,082,056	0	4,574,300	4,574,300	0	2,507,756	2,507,756
1	408180	0	4,735,645	4,735,645	0	3,058,753	3,058,753	0	1,676,892	1,676,892
1	408160	0	0	0	0	0	0	0	0	0
1	409100	0	601,294	601,294	0	388,376	388,376	0	212,918	212,918
	TOTAL PRODUCTION & TRANSMISSION	0	13,937,340	13,937,340	0	9,002,128	9,002,128	0	4,935,212	4,935,212
DISTRIBUTION										
99	408110	15,398,931	0	15,398,931	15,398,931	0	15,398,931	0	0	0
99	408120	16,395,095	0	16,395,095	13,889,307	0	13,889,307	2,505,788	0	2,505,788
99	408160	26,930	0	26,930	0	0	0	26,930	0	26,930
99	408170	5,145,046	0	5,145,046	4,028,354	0	4,028,354	1,116,692	0	1,116,692
99	409100	501,785	0	501,785	33,316,592	0	33,316,592	501,785	0	501,785
	TOTAL DISTRIBUTION	37,467,787	0	37,467,787	33,316,592	0	33,316,592	4,151,195	0	4,151,195
	TOTAL TAXES OTHER THAN FIT	37,467,787	13,937,340	51,405,127	33,316,592	9,002,128	42,318,720	4,151,195	4,935,212	9,086,407

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT		Report ID:
For Twelve Months Ended October 31, 2008		E-PLT-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	0	15,259,132	15,259,132	0	9,855,873	9,855,873	0	5,403,259	5,403,259
1	303000	Misc Intangible Plant	153,179	2,042,053	2,195,232	153,179	1,318,962	1,472,141	0	723,091	723,091
4	C-IPL	Misc Intangible Plant	0	108,760	108,760	0	70,799	70,799	0	37,961	37,961
4	C-IPL	Misc Intangible Plant-Software (303100)	0	9,414,087	9,414,087	0	6,128,288	6,128,288	0	3,285,799	3,285,799
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,960,001	7,960,001	0	5,181,722	5,181,722	0	2,778,279	2,778,279
4	C-IPL	Misc Intangible Plant-Leased PC Software (303120)	0	0	0	0	0	0	0	0	0
		TOTAL INTANGIBLE PLANT	153,179	34,784,033	34,937,212	153,179	22,555,644	22,708,823	0	12,228,389	12,228,389
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,232,954	2,232,954	0	1,442,265	1,442,265	0	790,689	790,689
1	311XXX	Structures & Improvements	0	124,610,066	124,610,066	0	80,485,642	80,485,642	0	44,124,424	44,124,424
1	312000	Boiler Plant	0	162,324,308	162,324,308	0	104,845,271	104,845,271	0	57,479,037	57,479,037
1	314000	Turbogenerator Units	0	48,189,074	48,189,074	0	31,125,323	31,125,323	0	17,063,751	17,063,751
1	315000	Accessory Electric Equipment	0	26,334,507	26,334,507	0	17,009,458	17,009,458	0	9,325,049	9,325,049
1	316000	Miscellaneous Power Plant Equipment	0	15,306,573	15,306,573	0	9,886,516	9,886,516	0	5,420,057	5,420,057
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL STEAM PRODUCTION PLANT	0	378,997,482	378,997,482	0	244,794,475	244,794,475	0	134,203,007	134,203,007
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,991,249	55,991,249	0	36,164,748	36,164,748	0	19,826,501	19,826,501
1	331XXX	Structures & Improvements	0	39,352,882	39,352,882	0	25,418,026	25,418,026	0	13,934,856	13,934,856
1	332XXX	Reservoirs, Dams, & Waterways	0	112,221,390	112,221,390	0	72,483,796	72,483,796	0	39,737,594	39,737,594
1	333000	Waterwheels, Turbines, & Generators	0	119,549,598	119,549,598	0	77,217,085	77,217,085	0	42,332,513	42,332,513
1	334000	Accessory Electric Equipment	0	29,852,452	29,852,452	0	19,281,699	19,281,699	0	10,570,753	10,570,753
1	335XXX	Miscellaneous Power Plant Equipment	0	6,233,335	6,233,335	0	4,026,111	4,026,111	0	2,207,224	2,207,224
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,291,518	1,291,518	0	708,045	708,045
		TOTAL HYDRAULIC PRODUCTION PLANT	0	365,200,469	365,200,469	0	235,882,983	235,882,983	0	129,317,486	129,317,486
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	566,813	566,813	0	310,742	310,742
1	341000	Structures & Improvements	0	15,584,071	15,584,071	0	10,065,751	10,065,751	0	5,518,320	5,518,320
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,545	21,064,545	0	13,605,590	13,605,590	0	7,458,955	7,458,955
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,130,212	14,130,212	0	7,746,568	7,746,568
1	344000	Generators	0	197,009,568	197,009,568	0	127,248,480	127,248,480	0	69,761,088	69,761,088
1	345000	Accessory Electric Equipment	0	15,149,093	15,149,093	0	9,784,799	9,784,799	0	5,364,294	5,364,294
1	346000	Miscellaneous Power Plant Equipment	0	1,323,920	1,323,920	0	855,120	855,120	0	468,800	468,800
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL OTHER PRODUCTION PLANT	0	272,885,532	272,885,532	0	176,256,765	176,256,765	0	96,628,767	96,628,767
		TOTAL PRODUCTION PLANT	0	1,017,083,483	1,017,083,483	0	656,934,223	656,934,223	0	360,149,260	360,149,260

ELECTRIC UTILITY PLANT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	13,912,385	13,912,385	0	8,986,009	8,986,009	0	4,926,376	4,926,376
1	352XXX	Structures & Improvements	0	15,110,935	15,110,935	0	9,760,153	9,760,153	0	5,350,782	5,350,782
1	353000	Station Equipment	0	167,083,540	167,083,540	0	107,919,258	107,919,258	0	59,164,282	59,164,282
1	354000	Towers & Fixtures	0	17,086,095	17,086,095	0	11,035,909	11,035,909	0	6,050,186	6,050,186
1	355000	Poles & Fixtures	0	126,147,048	126,147,048	0	81,478,378	81,478,378	0	44,668,670	44,668,670
1	356000	Overhead Conductors & Devices	0	100,386,644	100,386,644	0	64,839,733	64,839,733	0	35,546,911	35,546,911
1	357000	Underground Conduit	0	1,661,278	1,661,278	0	1,073,019	1,073,019	0	588,259	588,259
1	358000	Underground Conductors & Devices	0	1,951,336	1,951,336	0	1,260,368	1,260,368	0	690,968	690,968
1	359000	Roads & Trails	0	1,833,497	1,833,497	0	1,184,256	1,184,256	0	649,241	649,241
		TOTAL TRANSMISSION PLANT	0	445,172,758	445,172,758	0	287,537,083	287,537,083	0	157,635,675	157,635,675
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	3,975,284	0	3,975,284	3,003,592	0	3,003,592	971,692	0	971,692
99	361000	Structures & Improvements	11,140,728	0	11,140,728	7,934,353	0	7,934,353	3,206,375	0	3,206,375
99	362000	Station Equipment	82,674,409	0	82,674,409	52,502,425	0	52,502,425	30,171,984	0	30,171,984
99	364000	Poles, Towers, & Fixtures	188,707,015	0	188,707,015	114,491,628	0	114,491,628	74,215,387	0	74,215,387
99	365000	Overhead Conductors & Devices	123,936,740	0	123,936,740	73,140,431	0	73,140,431	50,796,309	0	50,796,309
99	366000	Underground Conduit	67,420,258	0	67,420,258	40,827,751	0	40,827,751	26,592,507	0	26,592,507
99	367000	Underground Conductors & Devices	108,683,067	0	108,683,067	68,923,339	0	68,923,339	39,759,728	0	39,759,728
99	368000	Line Transformers	154,076,535	0	154,076,535	98,655,547	0	98,655,547	55,420,988	0	55,420,988
99	369XXX	Services	106,673,061	0	106,673,061	65,600,136	0	65,600,136	41,072,925	0	41,072,925
99	370000	Meters	23,638,247	0	23,638,247	15,115,043	0	15,115,043	8,523,204	0	8,523,204
99	373XXX	Street Light & Signal Systems	26,710,019	0	26,710,019	14,787,856	0	14,787,856	11,922,163	0	11,922,163
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	897,635,363	0	897,635,363	554,982,101	0	554,982,101	342,653,262	0	342,653,262
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	820,284	1,592,615	2,412,899	372,436	1,036,745	1,409,181	447,848	555,870	1,003,718
4	390XXX	Structures & Improvements	5,887,782	23,669,664	29,557,446	1,662,367	15,408,241	17,070,608	4,223,415	8,261,423	12,486,838
4	391XXX	Office Furniture & Equipment	0	20,460,329	20,460,329	0	13,319,060	13,319,060	0	7,141,269	7,141,269
4	392XXX	Transportation Equipment	5,904,220	4,232,301	10,136,521	4,162,978	2,755,101	6,918,079	1,741,242	1,477,200	3,218,442
4	393000	Stores Equipment	346,471	769,713	1,116,184	132,179	501,060	633,239	214,292	268,653	482,945
4	394000	Tools, Shop & Garage Equipment	1,763,706	2,732,935	4,496,641	1,317,896	1,779,059	3,096,955	443,810	953,876	1,399,686
4	395000	Laboratory Equipment	723,760	3,111,841	3,835,601	397,581	2,025,715	2,423,296	326,179	1,086,126	1,412,305
4	396XXX	Power Operated Equipment	16,101,881	6,148,430	22,250,311	10,336,509	4,002,443	14,338,952	5,765,372	2,145,987	7,911,359
4	397XXX	Communications Equipment	6,831,671	37,680,753	44,512,424	4,919,391	24,529,040	29,448,431	1,912,280	13,151,713	15,063,993
4	398000	Miscellaneous Equipment	12,661	456,930	469,591	4,237	297,448	301,685	8,424	159,482	167,906
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	38,392,436	100,855,511	139,247,947	23,305,574	65,653,912	88,959,486	15,086,862	35,201,599	50,288,461
TOTAL PLANT IN SERVICE											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	936,180,978	1,597,895,785	2,534,076,763	578,440,854	1,032,680,862	1,611,121,716	357,740,124	565,214,923	922,955,047
		GROSS ELECTRIC PLANT	936,180,978	1,597,895,785	2,534,076,763	578,440,854	1,032,680,862	1,611,121,716	357,740,124	565,214,923	922,955,047

ELECTRIC UTILITY PLANT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	239,200,126	239,200,126	0	154,499,361	154,499,361	0	84,700,765	84,700,765
1	108000	Hydro Production Plant	0	86,275,050	86,275,050	0	55,725,055	55,725,055	0	30,549,995	30,549,995
1	108X03	Other Production Plant	0	49,536,457	49,536,457	0	31,995,598	31,995,598	0	17,540,859	17,540,859
1	108X04	Transmission Plant	0	146,255,365	146,255,365	0	94,466,340	94,466,340	0	51,789,025	51,789,025
E-ADP	108X05	Distribution Plant	275,337,754	0	275,337,754	170,065,117	0	170,065,117	105,272,637	0	105,272,637
E-ADP	108X06	General Plant - Non-Transportation	13,851,458	41,565,458	55,416,916	8,210,016	27,057,866	35,267,882	5,641,442	14,507,592	20,149,034
E-ADP	108X07	General Plant - Transportation	3,643,757	2,611,942	6,255,699	2,569,153	1,700,296	4,269,449	1,074,604	911,646	1,986,250
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-203,974	-203,974	0	-131,747	-131,747	0	-72,227	-72,227
TOTAL ACCUMULATED DEPRECIATION			292,832,969	565,240,424	858,073,393	180,844,286	365,312,769	546,157,055	111,988,683	199,927,655	311,916,338
ACCUMULATED AMORTIZATION											
1	111X30/30	Intangible Plant--Production & Transmission	9,284	3,266,021	3,275,305	9,284	2,109,523	2,118,807	0	1,156,498	1,156,498
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	281	110,959	0	151	151
4	111X06	Leasehold Improvements (From Report C-AAM)	0	67,815	67,815	0	44,146	44,146	0	23,669	23,669
E-CAM	111X08	Intangible Plant-Computer Software	0	7,253,467	7,253,467	0	4,721,789	4,721,789	0	2,531,678	2,531,678
TOTAL ACCUMULATED AMORTIZATION			119,962	10,587,735	10,707,697	119,962	6,875,739	6,995,701	0	3,711,996	3,711,996
NET ELECTRIC UTILITY PLANT			643,228,047	1,022,067,626	1,665,295,673	397,476,606	660,492,354	1,057,968,960	245,751,441	361,575,272	607,326,713

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
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 October 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-APL-12A

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	643,228,047	1,022,067,626	1,665,295,673	397,476,606	660,492,354	1,057,968,960	245,751,441	361,575,272	607,326,713
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	11,536,108	0	11,536,108	7,311,796	0	7,311,796	4,224,312	0	4,224,312
4	Deferred Gain on Sale of General Office (190850)	0	251,656	251,656	0	163,821	163,821	0	87,835	87,835
12	Deferred F.I.T. - Plant In Service (282900)	0	-223,611,857	-223,611,857	0	-142,060,613	-142,060,613	0	-81,551,244	-81,551,244
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,002,748	-8,002,748	0	-5,209,549	-5,209,549	0	-2,793,199	-2,793,199
99	ADFIT - Boulder Park Idaho Write Off (190040)	681,187	0	681,187	0	0	0	681,187	0	681,187
12	Electric portion of Bond Redemptions (283850)	0	-3,547,121	-3,547,121	0	-2,253,486	-2,253,486	0	-1,293,635	-1,293,635
1	Colstrip PCB (283200)	0	-692,151	-692,151	0	-447,060	-447,060	0	-245,091	-245,091
	TOTAL ACCUM DEFERRED INCOME TAX	12,217,295	-235,602,221	-223,384,926	7,311,796	-149,806,887	-142,495,091	4,905,499	-85,795,334	-80,889,835
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,302,988	0	5,302,988	3,806,283	0	3,806,283	1,496,705	0	1,496,705
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)	633,206	0	633,206	0	0	0	633,206	0	633,206
1	Weatherization Loans - Sandpoint (124350)	65,343	0	65,343	0	0	0	65,343	0	65,343
99	DSM Programs (186710)	2,137,294	0	2,137,294	0	0	0	2,137,294	0	2,137,294
99	Invest in Exchange Power (124900, 124930)	27,766,623	0	27,766,623	27,766,623	0	27,766,623	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)	-2,112,999	0	-2,112,999	-677,179	0	-677,179	-1,435,820	0	-1,435,820
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,956,569	0	-1,956,569	1,956,569	0	1,956,569
99	Interest accrued on PGE Ratebase Credit - Washington	-1,775,675	0	-1,775,675	-1,775,675	0	-1,775,675	0	0	0
99	Nez Perce Settlement - Idaho (186800)	329,901	0	329,901	0	0	0	329,901	0	329,901
4	Gain on Sale of General Office Bldg (253850)	25,902,088	-719,004	25,183,084	23,026,757	-468,050	22,558,707	2,875,331	-250,954	2,624,377
	TOTAL OTHER ADJUSTMENTS	681,347,430	785,746,401	1,467,093,831	427,815,159	510,217,417	938,032,576	253,532,271	275,528,984	529,061,255
	NET RATE BASE									

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
E-ALL	12	Net Electric Plant	100.000%	63.530%	36.470%
E-ALL	13	Net Electric General Plant	100.000%	63.709%	36.291%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2008 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
7	404X31 Mainframe Software	2,619,538	1,885,020	502,427	232,091
8	Utility 7	0	0	0	0
9	Utility 8	7,681	6,077	1,604	0
	Utility 9				
	TOTAL	2,627,219	1,891,097	504,031	232,091
7	404X32 PC Software	1,759,773	1,266,333	337,524	155,916
8	Utility 7	160,063	0	109,094	50,969
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	1,919,836	1,266,333	446,618	206,885
7	404X33 PC Software Lease	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	10,303	7,414	1,976	913
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	10,303	7,414	1,976	913
7	404X60 Leased Transportation Vehicles	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0

ALLOCATION RATIOS:

G-ALL	7	Elec/WWP Gas/WPNG 4-Factor	8	WWP Gas/WPNG Gas 4-Factor	9	Elec/WWP Gas 4-Factor
	100.000%	71.960%	100.000%	19.180%	100.000%	8.860%
	100.000%	0.000%	100.000%	68.157%	100.000%	31.843%
	100.000%	79.122%	100.000%	20.878%	100.000%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2008 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	5,597,689	4,028,097	1,073,637	495,955
8	Utility 8	112,643	0	76,774	35,869
9	Utility 9	724,284	573,068	151,216	0
9	Utility 9 - Washington	85,222	67,429	17,793	0
9	Utility 9 - Idaho	102,233	80,889	21,344	0
TOTAL		6,622,071	4,749,483	1,340,764	531,824
7	403X70 Utility 7	1,990	1,432	382	176
8	Utility 8	0	0	0	0
9	Utility 9	12,525	9,910	2,615	0
TOTAL ACCOUNT 403		14,515	11,342	2,997	176

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec\WWP Gas 4-Factor	79.122%	20.878%	0.000%

COMMON GENERAL PLANT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		GAS NORTH *****		OREGON GAS *****						
			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	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	260,130	0	0	0	0	0	0	0	0	0	260,130	0	0	260,130
7	Utility 7	1,891,856	0	0	1,361,380	1,361,380	0	0	0	0	362,858	0	167,618	0	167,618
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	470,711	372,436	0	0	372,436	98,275	0	0	0	98,275	0	0	0	0
9	Utility 9 - Idaho	437,225	0	345,941	0	345,941	0	91,284	0	91,284	0	0	0	0	91,284
9	Utility 9 - Allocated	263,468	0	0	208,461	208,461	0	0	55,007	0	55,007	0	0	0	0
TOTAL ACCOUNT			3,448,071	447,848	1,592,615	2,412,899	98,275	91,284	417,865	607,424	260,130	167,618	427,748		
390XXX Structures & Improvements															
99	Utility 0	2,146,989	453,769	1,114,768	598,452	2,146,989	0	0	0	0	0	0	0	0	0
99	Utility 1	854,532	0	0	0	0	854,532	0	0	0	0	0	0	0	0
99	Utility 2	2,543,124	0	0	0	0	0	0	0	0	0	2,543,124	0	0	2,543,124
7	Utility 7	28,276,106	0	0	20,347,486	20,347,486	0	0	5,423,357	0	5,423,357	0	2,505,263	0	2,505,263
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,552,789	1,228,598	0	0	1,228,598	324,191	0	0	0	324,191	0	0	0	0
9	Utility 9 - Idaho	3,931,457	0	3,110,647	0	3,110,647	0	820,810	0	820,810	0	0	0	0	0
9	Utility 9 - Allocated	3,442,438	0	0	2,723,726	2,723,726	0	0	718,712	0	718,712	0	0	0	0
TOTAL ACCOUNT			42,747,435	1,662,367	4,225,415	23,669,664	29,557,446	1,178,723	820,810	6,142,069	8,141,602	2,543,124	2,505,263	5,048,387	
391XXX Office Furniture & Equipment															
99	Utility 0	613,036	0	0	613,036	613,036	0	0	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	1,211	0	0	0	0	0	0	0	0	0	1,211	0	0	1,211
7	Utility 7	27,581,007	0	0	19,847,293	19,847,293	0	0	5,290,037	0	5,290,037	0	2,443,677	0	2,443,677
8	Utility 8	378,871	0	0	0	0	0	0	258,227	0	258,227	0	120,644	0	120,644
9	Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT			28,574,125	0	20,460,329	20,460,329	0	0	5,548,264	5,548,264	1,211	2,564,321	2,565,532		
392XXX Transportation Equipment															
99	Utility 0	8,628,326	3,583,269	1,378,426	3,666,631	8,628,326	0	0	0	0	0	0	0	0	0
99	Utility 1	3,581,823	0	0	0	0	2,441,114	797,818	342,891	3,581,823	0	0	0	0	0
99	Utility 2	1,600,453	0	0	0	0	0	0	0	0	0	1,600,453	0	0	1,600,453
7	Utility 7	99,294	0	0	71,452	71,452	0	0	19,045	0	19,045	0	8,797	0	8,797
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	732,678	579,709	0	0	579,709	152,969	0	0	0	152,969	0	0	0	0
9	Utility 9 - Idaho	458,552	0	362,816	0	362,816	0	95,736	0	95,736	0	0	0	0	95,736
9	Utility 9 - Allocated	624,628	0	0	494,218	494,218	0	0	130,410	0	130,410	0	0	0	0
TOTAL ACCOUNT			15,725,754	4,162,978	1,741,242	4,232,301	10,136,521	2,594,083	893,554	492,346	3,979,983	1,600,453	8,797	1,609,250	

COMMON GENERAL PLANT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

Ref/Basis Account	Description	Total	Direct - Wa		Direct - Idaho		Direct - Wa		Direct - Idaho		Total	Direct - Oregon		Total
			Allocated	Allocated	Allocated	Allocated	Allocated	Allocated	Allocated	Allocated				
393000	Stores Equipment	333,692	21,953	30,140	281,599	333,692	0	0	0	0	0	0	0	0
99	Utility 0	84,271	0	0	0	84,271	0	0	0	0	84,271	0	0	0
99	Utility 1	55,084	0	0	0	0	0	0	0	0	0	55,084	0	55,084
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	139,311	110,226	0	0	110,226	29,085	0	0	0	29,085	0	0	0
9	Utility 9 - Idaho	232,745	0	184,152	0	184,152	0	48,593	0	48,593	0	0	0	0
9	Utility 9 - Allocated	616,913	0	0	488,114	488,114	0	0	128,799	0	128,799	0	0	128,799
	TOTAL ACCOUNT	1,462,016	132,179	214,292	769,713	1,116,184	113,356	48,593	128,799	128,799	290,748	55,084	0	55,084
394000	Tools, Shop, & Garage Equipment	3,329,585	1,282,412	438,241	1,608,932	3,329,585	0	0	0	0	0	0	0	0
99	Utility 0	1,828,977	0	0	0	1,828,977	0	0	0	0	1,828,977	0	0	0
99	Utility 1	979,242	0	0	0	0	951,854	449,519	0	427,604	0	979,242	0	979,242
99	Utility 2	1,253,530	0	0	902,040	902,040	0	0	0	240,427	0	111,063	0	111,063
7	Utility 7	451,229	0	0	0	0	0	0	0	307,544	0	143,685	0	143,685
8	Utility 8	44,847	35,484	0	0	35,484	9,363	0	0	9,363	0	0	0	0
9	Utility 9 - Wa	9,566	0	7,569	0	7,569	0	1,997	0	1,997	0	0	0	0
9	Utility 9 - Idaho	280,533	0	0	221,963	221,963	0	0	58,570	0	58,570	0	0	0
9	Utility 9 - Allocated	8,177,509	1,317,896	445,810	2,732,935	4,496,641	961,217	451,516	1,034,145	2,446,878	979,242	254,748	0	1,233,990
	TOTAL ACCOUNT	3,077,007	360,003	314,183	2,402,821	3,077,007	0	0	0	0	0	0	0	0
395000	Laboratory Equipment	553,024	0	0	0	0	179,968	58,694	0	314,362	553,024	0	0	0
99	Utility 1	343,390	0	0	0	0	0	0	0	0	0	343,390	0	343,390
99	Utility 2	214,530	0	0	154,376	154,376	0	0	41,147	41,147	0	19,007	0	19,007
7	Utility 7	17,266	0	0	0	0	0	0	11,768	11,768	0	5,498	0	5,498
8	Utility 8	47,494	37,578	0	0	37,578	9,916	0	0	9,916	0	0	0	0
9	Utility 9 - Wa	15,161	0	11,996	0	11,996	0	3,165	0	3,165	0	0	0	0
9	Utility 9 - Idaho	700,998	0	0	554,644	554,644	0	0	146,354	146,354	0	0	0	0
9	Utility 9 - Allocated	4,968,870	397,581	326,179	3,111,841	3,835,601	189,884	61,859	513,631	765,374	343,390	24,505	0	367,895
	TOTAL ACCOUNT	21,100,663	10,086,430	5,580,059	5,434,174	21,100,663	0	0	0	0	0	0	0	0
396XXX	Power Operated Equipment	3,718,115	0	0	0	0	2,586,939	763,032	0	368,144	3,718,115	0	0	0
99	Utility 0	43,834	0	0	0	0	0	0	0	0	0	43,834	0	43,834
99	Utility 1	554,036	0	0	398,684	398,684	0	0	106,264	106,264	0	49,088	0	49,088
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	316,068	250,079	0	0	250,079	65,989	0	0	65,989	0	0	0	0
9	Utility 9 - Idaho	234,212	0	185,313	0	185,313	0	48,899	0	48,899	0	0	0	0
9	Utility 9 - Allocated	398,842	0	0	315,572	315,572	0	0	83,270	83,270	0	0	0	0
	TOTAL ACCOUNT	26,365,770	10,356,509	5,765,372	6,148,430	22,250,311	2,652,928	811,931	557,678	4,022,537	43,834	49,088	0	92,922

COMMON GENERAL PLANT
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis
 Ref/Basis Account Description

		Report ID: C-GPL-12A		***** ELECTRIC ***** GAS NORTH ***** 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	397XXX	Communication Equipment	33,596,504	4,563,337	1,848,229	27,184,938	33,596,504	0	0	0	0	0	0	0	
99		Utility 0	706,940	0	0	0	706,940	412,567	294,373	0	706,940	0	0	0	
99		Utility 1	478,658	0	0	0	478,658	0	0	0	478,658	0	0	0	
99		Utility 2	6,484,219	0	0	4,666,044	6,484,219	0	0	1,243,673	1,243,673	0	-416	478,658	
7		Utility 7	949,302	0	0	0	949,302	0	0	647,016	647,016	0	574,502	574,502	
8		Utility 8	450,006	356,054	0	0	450,006	93,952	0	0	93,952	0	302,286	302,286	
9		Utility 9 - Wa	80,952	0	64,051	0	80,952	0	16,901	0	16,901	0	0	0	
9		Utility 9 - Idaho	7,368,078	0	0	5,829,771	7,368,078	0	0	1,538,307	1,538,307	0	0	0	
9		Utility 9 - Allocated	50,114,659	4,919,391	1,912,280	37,680,753	44,512,424	506,519	3,111,274	3,428,996	4,246,789	479,074	876,372	1,355,446	
		TOTAL ACCOUNT													
99	398000	Miscellaneous Equipment	3,898	0	2,785	1,113	3,898	0	0	0	0	0	0	0	
99		Utility 0	31,332	0	0	0	31,332	0	0	31,332	31,332	0	0	0	
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	
99		Utility 2	624,019	0	0	449,044	624,019	0	0	119,687	119,687	0	55,288	55,288	
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	
8		Utility 8	5,355	4,237	0	0	5,355	1,118	0	0	1,118	0	0	0	
9		Utility 9 - Wa	7,127	0	5,639	0	7,127	0	1,488	0	1,488	0	0	0	
9		Utility 9 - Idaho	8,560	0	0	6,773	8,560	0	0	1,787	1,787	0	0	0	
9		Utility 9 - Allocated	680,291	4,237	8,424	456,930	680,291	1,118	1,488	152,806	155,412	0	55,288	55,288	
		TOTAL ACCOUNT	182,264,500	23,305,574	15,086,862	100,855,511	139,247,947	8,296,103	3,492,309	18,416,599	30,205,011	6,305,542	6,506,000	12,811,542	

ALLOCATION RATIOS:

	7	8	9	99	Not Allocated
E-ALL	100.000%	100.000%	100.000%	0.000%	0.000%
Elec/Gas North/Oregon 4-Factor	71.960%	0.000%	0.000%	19.180%	8.860%
Gas North/Oregon 4-Factor	0.000%	79.122%	0.000%	68.157%	31.843%
Elec/Gas North 4-Factor	0.000%	0.000%	0.000%	20.878%	0.000%
Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended October 31, 2008 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	37,899,389	37,899,389	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-82,942	-82,942	0	0
99	108X06	Utility 1	3,821,040	0	3,821,040	0
99	108X06	Utility 2	1,747,336	0	0	1,747,336
7	108X06	Utility 7	9,169,983	6,598,720	1,758,803	812,460
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-330,481	-237,814	-63,386	-29,281
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	684,679	0	466,657	218,022
9	108X06	Utility 9	14,205,358	11,239,563	2,965,795	0
		Total	67,114,362	55,416,916	8,948,909	2,748,537

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,737,552	5,737,552	0	0
99	108X07	Utility 1	612,742	0	612,742	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	844,494	0	0	844,494
7	108X07	Utility 7	23,328	16,787	4,474	2,067
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	633,654	501,360	132,294	0
9	108X07	Utility 9	0	0	0	0
		Total	7,851,770	6,255,699	749,510	846,561

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis		Report ID: E-ADP-12A
Ref/Basis Account	Description	

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

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:									
E-PLT	897,635,363	0	897,635,363	554,982,101	0	554,982,101	342,653,262	0	342,653,262
E-PLT	3,975,284	0	3,975,284	3,003,592	0	3,003,592	971,692	0	971,692
	893,660,079	0	893,660,079	551,978,509	0	551,978,509	341,681,570	0	341,681,570
		0.000%	100.000%						38.234%

ALLOCATION BASED ON DEPRECIABLE PLANT

108X05	Accumulated Depreciation	0	275,337,754	170,065,117	0	170,065,117	105,272,637	0	105,272,637
JURISDICTIONAL ALLOCATION:									
99	Accumulated Depreciation	0	275,337,754	170,065,117	0	170,065,117	105,272,637	0	105,272,637
GENERAL PLANT - NON TRANSPORTATION									
E-PLT	General Plant In Service	38,392,436	100,855,511	23,305,574	65,653,912	88,959,486	15,086,862	35,201,599	50,288,461
E-PLT	Less: General Land and Land Rights	820,284	1,592,615	372,436	1,036,745	1,409,181	447,848	555,870	1,003,718
E-PLT	Less: General Transportation Plant	5,904,220	4,232,301	10,136,521	2,755,101	6,918,079	1,741,242	1,477,200	3,218,442
	Depreciable Non Transport General Plant	31,667,932	95,030,595	18,770,160	61,862,066	80,632,226	12,897,772	33,168,529	46,066,301
	Percentage		75.005%		14.815%		10.180%		

ALLOCATION BASED ON DEPRECIABLE PLANT

C-ADP	Accumulated Depreciation--Electric General Plant	41,565,458	55,416,916	8,210,016	5,641,442	13,851,458	5,641,442	14,507,592	20,149,034
	Common Depreciation Expense (C-DEP)	3,451,103	4,601,165	681,663	2,246,565	2,928,228	468,399	1,204,538	1,672,937
	Washington Depreciation Expense (C-DEP)		67,429	67,429	0	67,429	80,889	0	80,889
	Idaho Depreciation Expense (C-DEP)		80,889	0	0	80,889	191,308	0	191,308
	Depreciation Expense	2,053,060	2,697,040	452,672	1,336,480	1,789,152	191,308	716,580	907,888
	Total Depreciation Expense	1,942,360	5,504,163	1,201,764	3,583,045	4,784,809	740,596	1,921,118	2,661,714
JURISDICTIONAL ALLOCATION:									
4	Accumulated Depreciation--Electric General Plant	13,851,458	41,565,458	8,210,016	27,057,866	35,267,882	5,641,442	14,507,592	20,149,034
4	Depreciation Expense (C-DEP)	1,150,062	3,451,103	681,663	2,246,565	2,928,228	468,399	1,204,538	1,672,937
99	Depreciation Expense (C-DEP) Directly Assigned	148,318	0	148,318	0	148,318	80,889	0	80,889
4	Depreciation Expense	643,980	2,053,060	2,697,040	452,672	1,789,152	191,308	716,580	907,888
	Total Depreciation Expense	1,942,360	5,504,163	1,201,764	3,583,045	4,784,809	740,596	1,921,118	2,661,714

GENERAL PLANT--TRANSPORTATION

E-PLT	Transportation General Plant	5,904,220	4,232,301	4,162,978	2,755,101	6,918,079	1,741,242	1,477,200	3,218,442
	Percentage		41.753%		41.069%		17.178%		

ALLOCATION BASED ON DEPRECIABLE PLANT

C-ADP	Accumulated Depreciation--Electric General Plant	2,611,942	6,255,699	2,569,153	1,700,296	4,269,449	1,074,604	911,646	1,986,250
	Depreciation Expense (C-DEP)	4,736	11,342	4,658	3,083	7,741	1,948	1,653	3,601
	Depreciation Expense	42,802	77,974	22,137	27,863	50,000	13,035	14,939	27,974
JURISDICTIONAL ALLOCATION:									
4	Accum Deprec--Eiect Genl Plant (Electric Portion)	3,643,757	2,611,942	2,569,153	1,700,296	4,269,449	1,074,604	911,646	1,986,250
4	Depreciation Expense (C-DEP)	6,606	4,736	4,658	3,083	7,741	1,948	1,653	3,601
4	Depreciation Expense	35,172	42,802	22,137	27,863	50,000	13,035	14,939	27,974
	Total Depreciation Expense	41,778	47,538	26,795	30,946	57,741	14,983	16,592	31,575

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE
 For Twelve Months Ended October 31, 2008
 Average of Monthly Averages Basis
 Ref/Basis Account

Report ID:
 C-IPL-12A

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

Ref/Basis Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total		Allocated	Total
		Direct	Wa	Direct	Idaho	Direct	Wa	Direct	Idaho	Direct	Wa		
303000	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	417,899	0	0	0	168,450	0	0	0	249,449	0	0	417,899
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	137,458	0	0	0	0	0	0	0	0	0	0	28,698
	TOTAL ACCOUNT	555,357	0	108,760	108,760	168,450	0	28,698	28,698	249,449	0	0	446,597
303100	Misc Intangible Plant--Mainframe Software	343,188	0	0	0	0	0	0	0	0	0	0	0
99	Utility 0	0	0	0	0	0	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	46,440	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	12,605,474	0	9,070,899	9,070,899	0	0	2,417,730	0	0	0	0	46,440
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	12,995,102	0	9,414,087	9,414,087	0	0	2,417,730	2,417,730	46,440	0	0	1,165,285
303110	Misc Intangible Plant--PC Software	1,354,612	0	0	0	0	0	0	0	0	0	0	0
99	Utility 0	7,811	0	0	0	0	0	7,811	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	9,179,251	0	6,605,389	6,605,389	0	0	1,760,580	0	0	0	0	813,282
8	Utility 8	723,251	0	0	0	0	0	492,946	0	0	0	0	230,305
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	11,264,925	0	7,960,001	7,960,001	0	0	2,261,337	2,261,337	0	0	0	1,043,587
303120	Misc Intangible Plant-- Leased PC Software	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	24,815,384	0	17,482,848	17,482,848	168,450	0	4,707,765	5,125,664	249,449	46,440	2,160,432	2,206,872

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended October 31, 2008 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--Software (111X31, 111X32)				
99		Utility 0	979,558	979,558	0	0
99		Utility 1	2,571	0	2,571	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	8,127	0	0	8,127
99		Utility 2 - California	0	0	0	0
7		Utility 7	8,715,361	6,271,574	1,671,606	772,181
8		Utility 8	463,789	0	316,105	147,684
9		Utility 9	2,951	2,335	616	0
		Total	10,172,357	7,253,467	1,990,898	927,992

		Accum Amort--Leasehold Improvements (111X50/60)				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	85,079	61,223	16,318	7,538
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	93,411	67,815	18,058	7,538

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE		Report ID: E-CAM-12A
For Twelve Months Ended October 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****						
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service								
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	9,414,087	9,414,087	0	6,128,288	6,128,288
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,960,001	7,960,001	0	5,181,722	5,181,722
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0
		Total Intangible Plant - Software	0	17,374,088	17,374,088	0	11,310,010	11,310,010
		Percentage	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%
ALLOCATION BASED ON DEPRECIABLE								
PLANT:								
C-AAM	111	Accumulated Amortization (111.38 & .48)	7,253,467	7,253,467	7,253,467	0	0	0
		Amortization Expense (404X3X)	3,442,228	3,442,228	3,442,228	0	0	0
JURISDICTIONAL ALLOCATION:								
4	111	Accumulated Amortization (111.38 & .48)	7,253,467	7,253,467	7,253,467	0	4,721,789	4,721,789
4		Amortization Expense (404X3X)	3,442,228	3,442,228	3,442,228	0	2,240,787	2,240,787
ALLOCATION RATIOS:			100.000%			65.097%		
E-ALL	4	Jurisdictional 4-Factor Ratio					34.903%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended October 31, 2008 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	-9,423,664	-6,781,269	-1,807,459	-834,937
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,543,792	-1,221,479	-322,313	0
		Total	-10,967,456	-8,002,748	-2,129,772	-834,937

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

<p>ELECTRIC RATE OF RETURN For Month Ended October 31, 2008 Average of Monthly Averages Basis</p>	<p>Report ID: E-ROR-1A</p>
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	4,482,904	2,361,565	2,121,339
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,197	16,197
		Adjusted Net Operating Income	4,482,904	2,345,368	2,137,536
E-APL		Electric Net Rate Base	1,492,722,849	956,782,564	535,940,285
		RATE OF RETURN	0.300%	0.245%	0.399%

ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-ALL-1A

Basis	Ref	Description	Production/Transmission Ratio	12/31/2007	System	Washington	Idaho
1	Input	Production/Transmission Ratio		100.000%	100.000%	64.590%	35.410%
2	Input	Number of Customers Percent		352,912 100.000%	231,822 65.688%	121,090 34.312%	
3	E-OPS	Direct Distribution Operating Expense Percent		1,416,980 100.000%	930,994 65.703%	485,986 34.297%	
	Input	Jurisdictional 4-Factor Ratio					
		Direct O & M Accts 500 - 598		11,559,229	7,556,633	4,002,596	
		Direct O & M Accts 901 - 935		4,694,608	3,198,651	1,495,957	
		Total Percentage		16,253,837 100.000%	10,755,284 66.171%	5,498,553 33.829%	
	Input	Direct Labor Accts 500 - 598		8,151,214	5,390,180	2,761,034	
		Direct Labor Accts 901 - 935		2,573,723	1,969,412	604,311	
		Total Percentage		10,724,937 100.000%	7,359,592 68.621%	3,365,345 31.379%	
		Number of Customers Percentage		351,585 100.000%	231,300 65.788%	120,285 34.212%	
		Net Direct Plant Percentage		621,370,034 100.000%	371,628,226 59.808%	249,741,808 40.192%	
4		Total Percentages Percent		400.000% 100.000%	260.388% 65.097%	139.612% 34.903%	

ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-ALL-1A

Basis	Ref	Description	System		Idaho	
			Washington	Idaho		
1/1/2008						
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	37,750,013	32,765,739	3,167,680	1,816,594
		Direct O & M Accts 901 - 935	26,326,798	16,546,598	6,717,604	3,062,596
		Accts 901 - 905 Utility 9 Only	2,365,645	1,467,102	898,543	XXXXXXX
		Adjustments	0			
		Total	66,442,456	50,779,439	10,783,827	4,879,190
		Percentage	100.000%	76.427%	16.250%	7.343%
		Direct Labor Accts 500 - 894	47,780,988	37,381,233	7,014,016	3,385,739
		Direct Labor Accts 901 - 935	4,605,385	3,347,484	292,232	965,669
		Accts 901 - 905 Utility 9 Only	2,564,972	1,590,719	974,253	XXXXXXX
		Total	54,951,345	42,319,436	8,280,501	4,351,408
		Percentage	100.000%	77.012%	15.069%	7.919%
		Number of Customers at 12/31/07	662,260	351,585	215,336	95,339
		Percentage	100.000%	53.089%	32.515%	14.396%
		Net Direct Plant	1,973,206,694	1,604,463,392	254,636,776	114,106,526
		Percentage	100.000%	81.312%	12.905%	5.783%
		Total Percentages	400.000%	287.840%	76.719%	35.441%
		Average (CD AA)	100.000%	71.960%	19.180%	8.860%
1/1/2008						
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	4,984,274	0	3,167,680	1,816,594
		Direct O & M Accts 901 - 935	9,780,200	0	6,717,604	3,062,596
		Less: Direct O & M Accts 901 - 905	898,543	0	898,543	XXXXXXX
		Total	15,663,017	0	10,783,827	4,879,190
		Percentage	100.000%	0.000%	68.849%	31.151%
		Direct Labor Accts 500 - 894	10,399,755	0	7,014,016	3,385,739
		Direct Labor Accts 901 - 935	1,257,901	0	292,232	965,669
		Less: Direct O & M Accts 901 - 905	974,253	0	974,253	XXXXXXX
		Total	12,631,909	0	8,280,501	4,351,408
		Percentage	100.000%	0.000%	65.552%	34.448%
		Number of Customers at 12/31/07	310,675	0	215,336	95,339
		Percentage	100.000%	0.000%	69.312%	30.688%
		Net Direct Plant	365,638,826	0.000%	251,988,153	113,650,673
		Percentage	100.000%	0.000%	68.917%	31.083%
		Total Percentages	400.000%	0.000%	272.630%	127.370%
		Average (GD AA)	100.000%	0.000%	68.157%	31.843%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended October 31, 2008 A Average of Monthly Averages Basis		Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North 4-Factor			
		Direct O & M Accts 500 - 894	Total	Electric	Gas North
		Direct O & M Accts 901 - 935	35,933,419	32,765,739	3,167,680
		Adjustments	23,264,202	16,546,598	6,717,604
		Total	0	0	0
		Percentage	59,197,621	49,312,337	9,885,284
			100.000%	83.301%	16.699%
		Direct Labor Accts 500 - 894	44,395,249	37,381,233	7,014,016
		Direct Labor Accts 901 - 935	3,639,716	3,347,484	292,232
		Total	48,034,965	40,728,717	7,306,248
		Percentage	100.000%	84.790%	15.210%
		Number of Customers at 12/31/07	566,921	351,585	215,336
		Percentage	100.000%	62.017%	37.983%
		Net Direct Plant	1,850,111,655	1,598,123,502	251,988,153
		Percentage	100.000%	86.380%	13.620%
9		Total Percentages	400.000%	316.488%	83.512%
		Average (CD AN/ID/WA)	100.000%	79.122%	20.878%
10		Net Electric Distribution Plant	639,214,579	396,905,241	242,309,338
		Percent	100.000%	62.093%	37.907%
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,032,266	3,888,826	2,143,440
		Percent	100.000%	64.467%	35.533%
12		Net Electric Plant	1,694,228,932	1,077,702,248	616,526,684
		Percent	100.000%	63.610%	36.390%
13		Net Electric General Plant	81,619,102	52,013,921	29,605,181
		Percent	100.000%	63.728%	36.272%
14		Net Allocated Schedule M's	-5,403,039	-3,495,823	-1,907,216
		Percent	100.000%	64.701%	35.299%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended October 31, 2008 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%

Situs Plant by Functional Group:
(Used to functionalize R&P Property Tax on Report E-OTX) 12/31/2007

	Washington	Idaho	Montana	Oregon
Input Balance Date	261,970,346	156,215,446	432,004,288	159,870,260
Input Production	222,600,921	155,321,247	57,138,096	8,772,167
Input Transmission	544,331,192	337,275,739	186,641	
Input Distribution		7,519,474		
Input General	8,818,702			
Input TOTAL	1,037,721,161	656,331,906	489,329,025	168,642,427

SPECIAL MANUAL ADJUSTMENTS:
Adjustments to NOI (Report E-ROR):
Colstrip 3 AFUDC Reallocation - 12/07 MONTHLY
Kettle Falls Disallowed Plant Depreciation Expense (Recorded in the GL and picked up automatically, no longer needed)

	System	Washington	Idaho
Colstrip 3 AFUDC Reallocation - Plant (12/07)	0	-7,452,320	7,452,320
- Accum Deprec (12/07)	0	-5,495,751	5,495,751

ELECTRIC OPERATING STATEMENT
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	17,380,109	0	17,380,109	11,979,262	0	11,979,262	5,400,847	0	5,400,847
99	442200	Commercial - Firm & Int	20,323,577	0	20,323,577	14,606,937	0	14,606,937	5,716,640	0	5,716,640
1	442300	Industrial	8,397,894	0	8,397,894	3,794,227	0	3,794,227	4,603,667	0	4,603,667
99	444000	Public Street & Highway Lighting	495,053	0	495,053	346,324	0	346,324	148,729	0	148,729
99	499XXX	Unbilled Revenue	3,919,976	0	3,919,976	1,294,809	0	1,294,809	2,625,167	0	2,625,167
99	448000	Interdepartmental Revenue	75,715	0	75,715	65,441	0	65,441	10,274	0	10,274
		TOTAL SALES TO ULTIMATE CUSTOMERS	50,592,324	0	50,592,324	32,087,000	0	32,087,000	18,505,324	0	18,505,324
1	447XXX	Sales for Resale	0	16,186,131	16,186,131	0	10,454,622	10,454,622	0	5,731,509	5,731,509
		TOTAL SALES OF ELECTRICITY	50,592,324	16,186,131	66,778,455	32,087,000	10,454,622	42,541,622	18,505,324	5,731,509	24,236,833
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	51,936	0	51,936	32,884	0	32,884	19,052	0	19,052
1	453000	Sales of Water & Water Power	0	25,202	25,202	0	16,278	16,278	0	8,924	8,924
1	454000	Rent from Electric Property	234,776	2,849	237,625	148,397	1,840	150,237	86,379	1,009	87,388
1	456XXX	Other Electric Revenues	8,095	1,230,764	1,238,859	7,957	794,950	802,907	138	435,814	435,952
		TOTAL OTHER OPERATING REVENUE	294,807	1,258,815	1,553,622	189,238	813,068	1,002,306	105,569	445,747	551,316
		TOTAL ELECTRIC REVENUE	50,887,131	17,444,946	68,332,077	32,276,238	11,267,690	43,543,928	18,610,893	6,177,256	24,788,149
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	32,571	32,571	0	21,038	21,038	0	11,533	11,533
1	501000	Fuel	0	1,830,779	1,830,779	0	1,182,500	1,182,500	0	648,279	648,279
1	502000	Steam Expense	0	171,612	171,612	0	110,844	110,844	0	60,768	60,768
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	58,059	58,059	0	37,500	37,500	0	20,559	20,559
1	506000	Miscellaneous Steam Power Generation Expense	0	166,934	166,934	0	107,823	107,823	0	59,111	59,111
1	507000	Rent	0	3,432	3,432	0	2,217	2,217	0	1,215	1,215
		MAINTENANCE									
1	510000	Supervision & Engineering	0	38,378	38,378	0	24,788	24,788	0	13,590	13,590
1	511000	Structures	0	77,033	77,033	0	49,756	49,756	0	27,277	27,277
1	512000	Boiler Plant	0	439,492	439,492	0	283,868	283,868	0	155,624	155,624
1	513000	Electric Plant	0	43,492	43,492	0	28,091	28,091	0	15,401	15,401
1	514000	Miscellaneous Steam Plant	0	55,422	55,422	0	35,797	35,797	0	19,625	19,625
		TOTAL STEAM POWER GENERATION EXP	0	2,917,204	2,917,204	0	1,884,222	1,884,222	0	1,032,982	1,032,982

ELECTRIC OPERATING STATEMENT
 For Month Ended October 31, 2008
 (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
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	140,297	140,297	0	90,618	90,618	0	49,679	49,679
1	536000	Water for Power	0	60,878	60,878	0	39,321	39,321	0	21,557	21,557
1	537000	Hydraulic Expense	355,312	53,311	408,623	215,006	34,434	249,440	140,306	18,877	159,183
1	538000	Electric Expense	0	363,964	363,964	0	235,084	235,084	0	128,880	128,880
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	87,596	87,596	0	56,578	56,578	0	31,018	31,018
1	540000	Rent	30,075	53,382	83,457	0	34,479	34,479	30,075	18,903	48,978
MAINTENANCE											
1	541000	Supervision & Engineering	0	21,216	21,216	0	13,703	13,703	0	7,513	7,513
1	542000	Structures	0	35,782	35,782	0	23,112	23,112	0	12,670	12,670
1	543000	Reservoirs, Dams, & Waterways	0	118,397	118,397	0	76,473	76,473	0	41,924	41,924
1	544000	Electric Plant	0	165,359	165,359	0	106,805	106,805	0	58,554	58,554
1	545000	Miscellaneous Hydraulic Plant	0	27,365	27,365	0	17,675	17,675	0	9,690	9,690
TOTAL HYDRO POWER GENERATION EXP			385,387	1,127,547	1,512,934	215,006	728,282	943,288	170,381	399,265	569,646
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	176,294	176,294	0	113,868	113,868	0	62,426	62,426
1	547000	Fuel	0	11,039,321	11,039,321	0	7,130,297	7,130,297	0	3,909,024	3,909,024
1	548000	Generation Expense	0	172,394	172,394	0	111,349	111,349	0	61,045	61,045
1	549000	Miscellaneous Other Power Generation Expense	0	47,536	47,536	0	30,704	30,704	0	16,832	16,832
1	550000	Rent	0	-2,819	-2,819	0	-1,821	-1,821	0	-998	-998
MAINTENANCE											
1	551000	Supervision & Engineering	0	-141,019	-141,019	0	-91,084	-91,084	0	-49,935	-49,935
1	552000	Structures	0	212	212	0	137	137	0	75	75
1	553000	Generating & Electric Equipment	0	101,145	101,145	0	65,330	65,330	0	35,815	35,815
1	554000	Miscellaneous Other Power Generation Plant	0	9,110	9,110	0	5,884	5,884	0	3,226	3,226
TOTAL OTHER POWER GENERATION EXP			0	11,402,174	11,402,174	0	7,364,664	7,364,664	0	4,037,510	4,037,510
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,362,624	21,036,935	22,399,559	0	13,587,756	13,587,756	1,362,624	7,449,179	8,811,803
1	556000	System Control & Load Dispatching	0	36,534	36,534	0	23,597	23,597	0	12,937	12,937
E-557	557XXX	Other Expense	5,329,897	1,049,527	6,379,424	3,182,899	677,889	3,860,788	2,146,998	371,638	2,518,636
TOTAL OTHER POWER SUPPLY EXPENSE			6,692,521	22,122,996	28,815,517	3,182,899	14,289,242	17,472,141	3,509,622	7,833,754	11,343,376
TOTAL POWER PRODUCTION O&M EXP			7,077,908	37,569,921	44,647,829	3,397,905	24,266,410	27,664,315	3,680,003	13,303,511	16,983,514

ELECTRIC OPERATING STATEMENT
 For Month Ended October 31, 2008
 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
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	173,419	192,503	13,184	112,011	125,195	5,900	61,408	67,308
1	561000	Load Dispatching	0	168,782	168,782	0	109,016	109,016	0	59,766	59,766
1	562000	Station Expense	0	18,033	18,033	0	11,648	11,648	0	6,385	6,385
1	563000	Overhead Line Expense	0	43,811	43,811	0	28,298	28,298	0	15,513	15,513
1	565000	Transmission of Electricity by Others	0	1,088,129	1,088,129	0	702,823	702,823	0	385,306	385,306
1	566000	Miscellaneous Transmission Expense	0	109,208	109,208	0	70,537	70,537	0	38,671	38,671
1	567000	Rent	0	5,371	5,371	0	3,469	3,469	0	1,902	1,902
MAINTENANCE											
1	568000	Supervision & Engineering	0	77,332	77,332	0	49,949	49,949	0	27,383	27,383
1	569000	Structures	0	30,515	30,515	0	19,710	19,710	0	10,805	10,805
1	570000	Station Equipment	0	129,064	129,064	0	83,362	83,362	0	45,702	45,702
1	571000	Overhead Lines	0	172,324	172,324	0	111,304	111,304	0	61,020	61,020
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	-381	-381	0	-246	-246	0	-135	-135
TOTAL TRANSMISSION OPERATING EXP			19,084	2,015,607	2,034,691	13,184	1,301,881	1,315,065	5,900	713,726	719,626
E-OTX											
1	403X40	Deprec-Prod Plant (403x10, 403x20, 403x30)	0	2,212,840	2,212,840	0	1,429,273	1,429,273	0	783,567	783,567
1	403X30	Depreciation Expense--Transmission Plant	0	770,688	770,688	0	497,787	497,787	0	272,901	272,901
1	404X30	Amortization of Limited-Term Plant	232	7,679	7,911	232	4,960	5,192	0	2,719	2,719
1	404X20	Amortization of Hydro Licensing Costs	0	28,133	28,133	0	18,171	18,171	0	9,962	9,962
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
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	407000	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
1	407000	Amortization of CO2 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	407406	Amortization - Idaho CS2 Disallowance Offset	0	0	0	0	0	0	0	0	0
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	-8,498	0	-8,498	0	0	0	-8,498	0	-8,498
99	407410/498	Amortization of Centralia Gain	0	0	0	0	0	0	0	0	0
99	407450/499	Amortization of BPA Residential Exchange Credit	-1,020,604	0	-1,020,604	-516,947	0	-516,947	-503,657	0	-503,657
Taxes Other Than FIT--Prod & Trans			0	1,192,922	1,192,922	0	770,509	770,509	0	422,413	422,413
TOTAL DEPR/AMT/TAXES OTHER THEN FIT			-838,949	4,212,262	3,353,313	-308,356	2,720,700	2,412,344	-550,593	1,491,562	940,969
TOTAL PRODUCTION & TRANS EXPENSE			6,238,043	43,797,790	50,035,833	3,102,733	28,288,991	31,391,724	3,135,310	15,508,799	18,644,109

ELECTRIC OPERATING STATEMENT
 For Month Ended October 31, 2008
 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	34,997	76,638	111,635	27,344	50,353	77,697	7,653	26,285	33,938
3	582000	Station Expense	54,119	3	54,122	40,111	2	40,113	14,008	1	14,009
3	583000	Overhead Line Expense	14,217	84,461	98,678	7,364	55,493	62,857	6,853	28,968	35,821
3	584000	Underground Line Expense	38,897	0	38,897	6,927	0	6,927	31,970	0	31,970
3	585000	Street Light & Signal System Operation Expense	20,560	120	20,680	2,256	79	2,335	18,304	41	18,345
3	586000	Meter Expense	133,677	0	133,677	135,559	0	135,559	-1,882	0	-1,882
3	587000	Customer Installations Expense	74,283	277	74,560	35,597	182	35,779	38,686	95	38,781
3	588000	Miscellaneous Distribution Expense	177,513	127,901	305,414	110,340	84,035	194,375	67,173	43,866	111,039
3	589000	Rent	0	12,343	12,343	0	8,110	8,110	0	4,233	4,233
MAINTENANCE:											
3	590000	Supervision & Engineering	32,644	57,656	90,300	16,849	37,882	54,731	15,795	19,774	35,569
3	591000	Structures	22,007	0	22,007	18,223	0	18,223	3,784	0	3,784
3	592000	Station Equipment	44,921	1,149	46,070	37,069	755	37,824	7,852	394	8,246
3	593000	Overhead Lines	508,846	246	509,092	285,977	162	286,139	222,869	84	222,953
3	594000	Underground Lines	101,235	0	101,235	71,071	0	71,071	30,164	0	30,164
3	595000	Line Transformers	53,386	21,094	74,480	48,865	13,859	62,724	4,521	7,235	11,756
3	596000	Street Light & Signal System Maintenance Exp	63,782	0	63,782	49,207	0	49,207	14,575	0	14,575
3	597000	Meters	12,257	0	12,257	8,502	0	8,502	3,755	0	3,755
3	598000	Miscellaneous Distribution Expense	29,639	0	29,639	29,733	0	29,733	-94	0	-94
TOTAL DISTRIBUTION OPERATING EXP			1,416,980	381,888	1,798,868	930,994	250,912	1,181,906	485,986	130,976	616,962
99	403X50	Depreciation Expense--Distribution Plant	2,080,567	0	2,080,567	1,340,307	0	1,340,307	740,260	0	740,260
E-OTX		Taxes Other Than FIT--Distribution	2,830,122	0	2,830,122	2,534,747	0	2,534,747	295,375	0	295,375
TOTAL DISTRIBUTION EXPENSES			6,327,669	381,888	6,709,557	4,806,048	250,912	5,056,960	1,521,621	130,976	1,652,597
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	53,980	53,980	0	35,458	35,458	0	18,522	18,522
2	902000	Meter Reading Expenses	208,709	0	208,709	176,860	0	176,860	31,849	0	31,849
E-903	903XXX	Customer Records & Collection Expenses	154,959	586,834	741,793	105,798	382,575	488,373	49,161	204,259	253,420
2	904000	Uncollectible Accounts	0	171,472	171,472	0	112,637	112,637	0	58,835	58,835
2	905000	Misc Customer Accounts	0	24,482	24,482	0	16,082	16,082	0	8,400	8,400
TOTAL CUSTOMER ACCOUNTS EXPENSES			363,668	836,768	1,200,436	282,658	546,752	829,410	81,010	290,016	371,026
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,300,178	46,935	1,347,113	1,001,413	30,831	1,032,244	298,765	16,104	314,869
2	909000	Advertising	5,388	7,049	12,437	4,032	4,630	8,662	1,356	2,419	3,775
2	910000	Misc Customer Service & Info Exp	0	10,371	10,371	0	6,813	6,813	0	3,558	3,558
TOTAL CUSTOMER SERVICE & INFO EXP			1,305,566	64,355	1,369,921	1,005,445	42,274	1,047,719	300,121	22,081	322,202

RESULTS OF OPERATIONS

ELECTRIC OPERATING STATEMENT
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	1,867	43,244	45,111	0	28,406	28,406	1,867	14,838	16,705
2	913000	Advertising	-28	5,892	5,864	-28	3,870	3,842	0	2,022	2,022
2	916000	Miscellaneous Sales Expenses	18,194	0	18,194	18,194	0	18,194	0	0	0
		TOTAL SALES EXPENSES	20,033	49,136	69,169	18,166	32,276	50,442	1,867	16,860	18,727
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	23,616	1,468,563	1,492,179	14,452	955,990	970,442	9,164	512,573	521,737
4	921000	Office Supplies & Expenses	31	355,638	355,669	31	231,510	231,541	0	124,128	124,128
4	922000	Admin Exp Transferred--Credit	0	-3,088	-3,088	0	-2,010	-2,010	0	-1,078	-1,078
4	923000	Outside Services Employed	0	953,486	953,486	0	620,691	620,691	0	332,795	332,795
4	924000	Property Insurance Premium	0	82,269	82,269	0	53,555	53,555	0	28,714	28,714
4	925XXXX	Injuries and Damages	0	265,857	265,857	0	173,065	173,065	0	92,792	92,792
4	926XXXX	Employee Pensions and Benefits	28,280	88,071	116,351	20,881	57,332	78,213	7,399	30,739	38,138
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527
1	928000	Regulatory Commission Expenses	136,679	251,043	387,722	84,156	162,149	246,305	52,523	88,894	141,417
4	930000	Miscellaneous General Expenses	50,253	176,511	226,764	43,519	114,903	158,422	6,734	61,608	68,342
4	931000	Rents	5,452	41,663	47,115	4,444	27,121	31,565	1,008	14,542	15,550
4	935000	Maintenance of General Plant	44,569	510,791	555,360	13,464	332,510	345,974	31,105	178,281	209,386
		TOTAL ADMIN & GEN OPERATING EXP	289,407	4,190,804	4,480,211	180,947	2,726,816	2,907,763	108,460	1,463,988	1,572,448
E-ADP		Depreciation Expense--General Plant	170,641	482,301	652,942	105,019	313,963	418,982	65,622	168,338	233,960
E-CAM		Amortization--Intangible Plant--Software	0	306,975	306,975	0	199,832	199,832	0	107,143	107,143
4		Amortization of Leasehold Imp (404X50)	0	618	618	0	402	402	0	216	216
		TOTAL ADMIN & GENERAL EXPENSES	460,048	4,980,698	5,440,746	285,966	3,241,013	3,526,979	174,082	1,739,685	1,913,767
		TOTAL EXPENSES BEFORE FIT	14,715,027	50,110,635	64,825,662	9,501,016	32,402,218	41,903,234	5,214,011	17,708,417	22,922,428
		NET OPERATING INCOME BEFORE FIT			3,506,415			1,640,694			1,865,721
E-FIT		FEDERAL INCOME TAX--Normal Accrual			-250,325			-450,668			200,343
E-FIT		DEFERRED FEDERAL INCOME TAX			-726,164			-270,203			-455,961
		ELECTRIC NET OPERATING INCOME			4,482,904			2,361,565			2,121,339
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			64.590%			35.410%	
E-ALL	2	Number of Customers		100.000%			65.688%			34.312%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.703%			34.297%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.097%			34.903%	
E-ALL	12	Net Electric Plant		100.000%			63.610%			36.390%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF PURCHASED POWER COSTS
 EXPENSES--ACCOUNT 0555
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	13,706,689	13,706,689	0	8,853,150	8,853,150	0	4,853,539	4,853,539
1	555750	Long and Short Term Purchases	0	0	0	0	0	0	0	0	0
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,362,624	0	1,362,624	1,362,624	0	0	1,362,624	0	1,362,624
1	555550	Exchanges - Non Monetary	0	105,146	105,146	0	67,914	67,914	0	37,232	37,232
1	555700	Bookout Purchases	0	7,174,194	7,174,194	0	4,633,812	4,633,812	0	2,540,382	2,540,382
1	555710	Intercompany Purchase	0	50,906	50,906	0	32,880	32,880	0	18,026	18,026
TOTAL ACCOUNT 0555			1,362,624	21,036,935	22,399,559	1,362,624	13,587,756	13,587,756	1,362,624	7,449,179	8,811,803

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP
 EXPENSE--ACCOUNT 0557
 For Month Ended October 31, 2008
 (Average of Monthly Averages Basis)

Report ID:
 E-557-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	426,479	426,479	0	275,463	275,463	0	151,016	151,016
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	588,629	588,629	0	380,195	380,195	0	208,434	208,434
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,222	19,222	0	10,538	10,538
99	557161	Unbilled Add-Ons	641,888	0	641,888	104,023	0	104,023	537,865	0	537,865
99	557162	Enron Contract Buyout - Washington	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	4,659	4,659	0	3,009	3,009	0	1,650	1,650
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	791,468	0	791,468	791,468	0	791,468	0	0	0
99	557290	Washington ERM Amortization	2,245,950	0	2,245,950	2,245,950	0	2,245,950	0	0	0
99	557380	Idaho PCA Deferred	420,160	0	420,160	0	0	0	420,160	0	420,160
99	557390	Idaho PCA Amortization	1,162,206	0	1,162,206	0	0	0	1,162,206	0	1,162,206
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	557990	Unrecovered ERM/PCA Costs	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			5,329,897	1,049,527	6,379,424	3,182,899	677,889	3,860,788	2,146,998	371,638	2,518,636

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-903-1A

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records and Collections	154,959	447,045	602,004	105,798	293,655	399,453	49,161	153,390	202,551
12	903920 A/R Sold - Program Fees	0	20,328	20,328	0	12,931	12,931	0	7,397	7,397
12	903930 A/R Sold - Maturity Yield Fee	0	119,461	119,461	0	75,989	75,989	0	43,472	43,472
TOTAL ACCOUNT 0903		154,959	586,834	741,793	105,798	382,575	488,373	49,161	204,259	253,420

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.688%	34.312%
E-ALL	12	Net Electric Plant	100.000%	63.610%	36.390%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908
 Report ID: E-908-1A
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

RefBasis	Account	Description	Direct		Allocated		Total		Direct	Allocated	Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
2	908000	Customer Assistance Expense	0	46,935	0	30,831	46,935	30,831	0	16,104	16,104
99	908600	DSM Tariff Rider Expense Offset	1,078,910	0	901,942	0	1,078,910	901,942	176,968	0	176,968
99	908610	Limited Income Tax Refund Program	51,174	0	51,174	0	51,174	51,174	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	63,403	0	48,297	0	63,403	48,297	15,106	0	15,106
99	908990	DSM Amortization	106,691	0	0	0	106,691	0	106,691	0	106,691
TOTAL ACCOUNT 0908			1,300,178	46,935	1,001,413	30,831	1,347,113	1,032,244	298,765	16,104	314,869

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	2	Number of Customers	100.000%	65.688%	34.312%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	68,332,077	43,543,928	24,788,149
E-OPS	Operating & Maintenance Expense	55,601,125	34,996,620	20,604,505
E-OPS	Book Depreciation & Amortization	5,201,493	3,601,358	1,600,135
E-OTX	Taxes Other than FIT	4,023,044	3,305,256	717,788
	Net Operating Income Before FIT	3,506,415	1,640,694	1,865,721
E-INT	Less: Monthly Interest Expense	4,892,425	2,797,792	2,094,633
E-SCM	Add: Schedule M Additions	6,491,913	2,567,375	3,924,538
E-SCM	Less: Schedule M Deductions	5,595,057	2,551,887	3,043,170
	Taxable Net Operating Income	-489,154	-1,141,610	652,456
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	-171,204	-399,564	228,360
1	Production Tax Credit	(79,121)	(51,104)	(28,017)
	Total Net Federal Income Tax	-250,325	-450,668	200,343
E-DTE	Deferred FIT	-726,164	-270,203	-455,961
	Total Net FIT/Deferred FIT	-976,489	-720,871	-255,618

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	64.590%	35.410%
E-ALL	99	Not Allocated	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-SCM-1A

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	500,382	500,382	0	318,293	318,293	0	182,089	182,089
2	997002 Injuries and Damages	0	-15,000	-15,000	0	-9,853	-9,853	0	-5,147	-5,147
12	997003 Salvage	0	-201,066	-201,066	0	-127,898	-127,898	0	-73,168	-73,168
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	18,761	18,761	0	12,213	12,213	0	6,548	6,548
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	1,582,366	0	1,582,366	0	0	0	1,582,366	0	1,582,366
99	997008 Idaho DSM Book Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,821	-1,821	0	-998	-998
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	18,246	18,246	0	11,878	11,878	0	6,368	6,368
12	997016 Redemption Expense Amortization	0	118,169	118,169	0	75,167	75,167	0	43,002	43,002
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	-1,156,211	0	-1,156,211	-607,986	0	-607,986	-548,225	0	-548,225
4	997018 DSM Tariff Rider	10,440	0	10,440	5,130	0	5,130	5,310	0	5,310
1	997019 CSS Temporary Service Fees	0	490,350	490,350	0	319,203	319,203	0	171,147	171,147
4	997020 FAS87 Current Pension Accrual	0	12,761	12,761	0	0	0	12,761	0	12,761
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	0	0	0	0	0	0
4	997022 Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
1	997023 Wood Power Buyout (Idaho Only)	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	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	104,100	104,100	0	66,218	66,218	0	37,882	37,882
99	997033 BPA Residential Exchange	-865,565	0	-865,565	-448,747	0	-448,747	-416,818	0	-416,818
99	997034 Montana Hydro Settlement	-327,326	0	-327,326	-234,292	0	-234,292	-93,034	0	-93,034
1	997038 Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
99	997040 Idaho PCA Write-Off	0	0	0	0	0	0	0	0	0
2	997066 Miscellaneous Schedule M Additions	0	-1,577,366	-1,577,366	0	-1,036,140	-1,036,140	0	-541,226	-541,226
99	997064 Chicago Climate Exchange	818,675	0	818,675	0	0	0	818,675	0	818,675
99	997065 Amortization - Unbilled Revenue Add-Ins	555,687	0	555,687	86,401	0	86,401	469,286	0	469,286
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,259,694	3,809,234	6,068,928	1,448,203	2,464,388	3,912,591	811,491	1,344,846	2,156,337
TOTAL SCHEDULE M ADDITIONS		3,228,922	3,262,991	6,491,913	475,727	2,091,648	2,567,375	2,753,195	1,171,343	3,924,538

Report ID:
E-SCM-1A

ELECTRIC SCHEDULE M ITEMS
For Month Ended October 31, 2008
Average of Monthly Averages Basis

Ref/Basis	Description	Direct		Total		Direct		Total		Direct		Total	
		Allocated	Total	Allocated	Total	Allocated	Total	Allocated	Total	Allocated	Total	Allocated	Total
Schedule M Deductions:													
4	997036	0	0	0	0	0	0	0	0	0	0	0	0
1	997041	0	319,662	0	319,662	0	206,470	0	206,470	0	113,192	0	113,192
99	997043	-3,037,418	0	-3,037,418	0	-3,037,418	0	-3,037,418	0	0	0	0	0
1	997044	0	-105,146	0	-105,146	0	-67,914	0	-67,914	0	-37,232	0	-37,232
1	997045	0	304,167	0	304,167	0	196,461	0	196,461	0	107,706	0	107,706
4	997046	-24,933	0	-24,933	0	1,834	0	1,834	0	-26,767	0	-26,767	
99	997047	-17,120	0	-17,120	0	0	0	0	0	-17,120	0	-17,120	
12	997048	0	0	0	0	0	0	0	0	0	0	0	
11	997049	0	8,131,006	0	8,131,006	0	5,241,816	0	5,241,816	0	2,889,190	0	2,889,190
99	997050	8,498	0	8,498	0	0	0	0	0	8,498	0	8,498	
99	997058	0	0	0	0	0	0	0	0	0	0	0	
99	997059	0	0	0	0	0	0	0	0	0	0	0	
4	997062	0	16,341	0	16,341	0	10,638	0	10,638	0	5,703	0	5,703
TOTAL SCHEDULE M DEDUCTIONS		-3,070,973	8,666,030	5,595,057	-3,035,584	5,587,471	-35,389	3,078,559	3,043,170				

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	2	Number of Customers	100.000%	65.688%	34.312%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.703%	34.297%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
E-ALL	10	Net Electric Distribution Plant	100.000%	62.093%	37.907%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.467%	35.533%
E-ALL	12	Net Electric Plant	100.000%	63.610%	36.390%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

DEFERRED INCOME TAX EXP--ELECTRIC
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-DTE-1A

Ref/Basis	Acct No	Description	System		Idaho
			Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated	563,468	364,569	198,899
99	410100	Deferred Federal Income Tax Expense - Washington	-618,422	-618,422	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-233,757	0	-233,757
		Sub-Total	-288,711	-253,853	-34,858
14	411100	Deferred Federal Income Tax Expense - Allocated	84,090	54,407	29,683
99	411100	Deferred Federal Income Tax Expense - Washington	-70,757	-70,757	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-450,786	0	-450,786
		Sub-Total	-437,453	-16,350	-421,103
		Total Deferred Federal Income Tax Expense	-726,164	-270,203	-455,961

E-ALL	14	Net Allocated Schedule M's	100.000%	64.701%	35.299%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC	Report ID: E-INT-1A
For Month Ended October 31, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
Debt				
2	Washington Capital Structure Ratio		49.30%	
3	Idaho Capital Structure Ratio			50.08%
1	Cost		6.491%	8.680%
			3.200%	4.347%
Trust Preferred Securities				
2	Washington Capital Structure Ratio		4.700%	
3	Idaho Capital Structure Ratio			5.570%
1	Cost		6.575%	6.150%
			0.309%	0.343%
Total Weighted Cost				
			3.509%	4.690%
E-APL	Net Rate Base		1,492,722,849	535,940,285
	Interest Deduction for FIT Calculation		58,709,099	25,135,599

1 Debt Cost From last ID GRC (AVU-E-04-1)
 2 From last WA GRC (UE-070804)
 3 From last ID GRC (AVU-E-04-1)

TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
***** PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	108,900	108,900	0	70,339	70,339	0	38,561	38,561
1	408150	R&P Property Tax--Production	0	609,453	609,453	0	393,646	393,646	0	215,807	215,807
1	408180	R&P Property Tax--Transmission	0	408,068	408,068	0	263,571	263,571	0	144,497	144,497
1	408160	Miscellaneous State or Local Tax--Montana	0	0	0	0	0	0	0	0	0
1	409100	State Income Tax--Montana & Oregon	0	66,501	66,501	0	42,953	42,953	0	23,548	23,548
		TOTAL PRODUCTION & TRANSMISSION	0	1,192,922	1,192,922	0	770,509	770,509	0	422,413	422,413
***** DISTRIBUTION											
99	408110	State Excise Tax	1,152,226	0	1,152,226	1,152,226	0	1,152,226	0	0	0
99	408120	Municipal Occupation & License Tax	1,234,547	0	1,234,547	1,051,801	0	1,051,801	182,746	0	182,746
99	408160	Miscellaneous State or Local Tax--WA & ID	-5,530	0	-5,530	0	0	0	-5,530	0	-5,530
99	408170	R&P Property Tax--Distribution	454,486	0	454,486	330,720	0	330,720	123,766	0	123,766
99	409100	State Income Tax--Idaho	-5,607	0	-5,607	0	0	0	-5,607	0	-5,607
		TOTAL DISTRIBUTION	2,830,122	0	2,830,122	2,534,747	0	2,534,747	295,375	0	295,375
		TOTAL TAXES OTHER THAN FIT	2,830,122	1,192,922	4,023,044	2,534,747	770,509	3,305,256	295,375	422,413	717,788

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

A VISTA UTILITIES

ELECTRIC UTILITY PLANT
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	0	15,259,132	15,259,132	0	9,855,873	9,855,873	0	5,403,259	5,403,259
1	303000	Misc Intangible Plant	153,179	2,069,399	2,222,578	153,179	1,336,625	1,489,804	0	732,774	732,774
4	C-IPL	Misc Intangible Plant	0	153,543	153,543	0	99,952	99,952	0	53,591	53,591
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	11,590,480	11,590,480	0	7,545,055	7,545,055	0	4,045,425	4,045,425
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,933,681	7,933,681	0	5,164,588	5,164,588	0	2,769,093	2,769,093
4	C-IPL	Misc Intangible Plt-Leased PC Software (303120)	0	0	0	0	0	0	0	0	0
		TOTAL INTANGIBLE PLANT	153,179	37,006,235	37,159,414	153,179	24,002,093	24,155,272	0	13,004,142	13,004,142
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,232,125	2,232,125	0	1,441,730	1,441,730	0	790,395	790,395
1	311XXX	Structures & Improvements	0	124,827,510	124,827,510	0	80,626,089	80,626,089	0	44,201,421	44,201,421
1	312000	Boiler Plant	0	163,024,638	163,024,638	0	105,297,614	105,297,614	0	57,727,024	57,727,024
1	314000	Turbogenerator Units	0	48,174,981	48,174,981	0	31,116,220	31,116,220	0	17,058,761	17,058,761
1	315000	Accessory Electric Equipment	0	26,363,933	26,363,933	0	17,028,464	17,028,464	0	9,335,469	9,335,469
1	316000	Miscellaneous Power Plant Equipment	0	15,402,055	15,402,055	0	9,948,187	9,948,187	0	5,453,868	5,453,868
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL STEAM PRODUCTION PLANT	0	380,025,242	380,025,242	0	245,458,304	245,458,304	0	134,566,938	134,566,938
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,875,867	55,875,867	0	36,090,222	36,090,222	0	19,785,645	19,785,645
1	331XXX	Structures & Improvements	0	39,734,173	39,734,173	0	25,664,302	25,664,302	0	14,069,871	14,069,871
1	332XXX	Reservoirs, Dams, & Waterways	0	112,333,243	112,333,243	0	72,556,042	72,556,042	0	39,777,201	39,777,201
1	333000	Waterwheels, Turbines, & Generators	0	123,860,535	123,860,535	0	80,001,520	80,001,520	0	43,859,015	43,859,015
1	334000	Accessory Electric Equipment	0	31,351,036	31,351,036	0	20,249,634	20,249,634	0	11,101,402	11,101,402
1	335XXX	Miscellaneous Power Plant Equipment	0	6,289,840	6,289,840	0	4,062,608	4,062,608	0	2,227,232	2,227,232
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,291,518	1,291,518	0	708,045	708,045
		TOTAL HYDRAULIC PRODUCTION PLANT	0	371,444,257	371,444,257	0	239,915,846	239,915,846	0	131,528,411	131,528,411
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	566,813	566,813	0	310,742	310,742
1	341000	Structures & Improvements	0	15,616,551	15,616,551	0	10,086,730	10,086,730	0	5,529,821	5,529,821
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,605,677	13,605,677	0	7,459,003	7,459,003
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,130,212	14,130,212	0	7,746,568	7,746,568
1	344000	Generators	0	197,539,426	197,539,426	0	127,590,715	127,590,715	0	69,948,711	69,948,711
1	345000	Accessory Electric Equipment	0	15,485,914	15,485,914	0	10,002,352	10,002,352	0	5,483,562	5,483,562
1	346000	Miscellaneous Power Plant Equipment	0	1,339,409	1,339,409	0	865,124	865,124	0	474,285	474,285
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL OTHER PRODUCTION PLANT	0	273,800,315	273,800,315	0	176,847,623	176,847,623	0	96,952,692	96,952,692
		TOTAL PRODUCTION PLANT	0	1,025,269,814	1,025,269,814	0	662,221,173	662,221,173	0	363,048,041	363,048,041

ELECTRIC UTILITY PLANT
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	14,199,378	14,199,378	0	9,171,378	9,171,378	0	5,028,000	5,028,000
1	352XXX	Structures & Improvements	0	15,497,954	15,497,954	0	10,010,128	10,010,128	0	5,487,826	5,487,826
1	353000	Station Equipment	0	170,861,725	170,861,725	0	110,359,588	110,359,588	0	60,502,137	60,502,137
1	354000	Towers & Fixtures	0	17,098,313	17,098,313	0	11,043,800	11,043,800	0	6,054,513	6,054,513
1	355000	Poles & Fixtures	0	127,769,986	127,769,986	0	82,526,634	82,526,634	0	45,243,352	45,243,352
1	356000	Overhead Conductors & Devices	0	102,906,373	102,906,373	0	66,467,226	66,467,226	0	36,439,147	36,439,147
1	357000	Underground Conductors & Devices	0	2,605,488	2,605,488	0	1,682,885	1,682,885	0	922,603	922,603
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,504,994	1,504,994	0	825,078	825,078
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,209,284	1,209,284	0	662,962	662,962
		TOTAL TRANSMISSION PLANT	0	455,141,535	455,141,535	0	293,975,917	293,975,917	0	161,165,618	161,165,618
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,076,303	0	4,076,303	3,104,160	0	3,104,160	972,143	0	972,143
99	361000	Structures & Improvements	12,036,529	0	12,036,529	8,829,650	0	8,829,650	3,206,879	0	3,206,879
99	362000	Station Equipment	85,117,538	0	85,117,538	54,845,376	0	54,845,376	30,272,162	0	30,272,162
99	364000	Poles, Towers, & Fixtures	193,886,708	0	193,886,708	117,639,184	0	117,639,184	76,247,524	0	76,247,524
99	365000	Overhead Conductors & Devices	127,220,511	0	127,220,511	75,240,842	0	75,240,842	51,979,669	0	51,979,669
99	366000	Underground Conduit	70,028,295	0	70,028,295	42,931,093	0	42,931,093	27,097,202	0	27,097,202
99	367000	Underground Conductors & Devices	112,738,011	0	112,738,011	71,807,841	0	71,807,841	40,930,170	0	40,930,170
99	368000	Line Transformers	157,900,732	0	157,900,732	101,083,366	0	101,083,366	56,817,366	0	56,817,366
99	369XXX	Services	108,928,498	0	108,928,498	67,092,188	0	67,092,188	41,836,310	0	41,836,310
99	370000	Meters	24,167,026	0	24,167,026	15,426,196	0	15,426,196	8,740,830	0	8,740,830
99	373XXX	Street Light & Signal Systems	27,421,378	0	27,421,378	15,184,183	0	15,184,183	12,237,195	0	12,237,195
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	923,521,529	0	923,521,529	573,184,079	0	573,184,079	350,337,450	0	350,337,450
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	820,284	1,592,615	2,412,899	372,436	1,036,745	1,409,181	447,848	555,870	1,003,718
4	390XXX	Structures & Improvements	6,130,649	23,323,720	29,454,369	1,694,979	15,183,042	16,878,021	4,435,670	8,140,678	12,576,348
4	391XXX	Office Furniture & Equipment	0	22,422,627	22,422,627	0	14,596,457	14,596,457	0	7,826,170	7,826,170
4	392XXX	Transportation Equipment	6,117,548	4,251,063	10,368,611	4,368,232	2,767,314	7,135,546	1,749,316	1,483,749	3,233,065
4	393000	Stores Equipment	354,289	817,084	1,171,373	132,874	531,897	664,771	221,415	285,187	506,602
4	394000	Tools, Shop & Garage Equipment	1,772,791	2,892,198	4,664,989	1,325,314	1,882,734	3,208,048	447,477	1,009,464	1,456,941
4	395000	Laboratory Equipment	724,643	3,166,258	3,890,901	398,564	2,061,139	2,459,703	326,079	1,105,119	1,431,198
4	396XXX	Power Operated Equipment	16,745,873	6,594,173	23,340,046	10,672,182	4,292,609	14,964,791	6,073,691	2,301,564	8,375,255
4	397XXX	Communications Equipment	7,321,411	39,829,848	47,151,259	5,345,899	25,928,036	31,273,935	1,975,512	13,901,812	15,877,324
4	398000	Miscellaneous Equipment	12,568	457,598	470,166	4,197	297,883	302,080	8,371	159,715	168,086
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	40,000,056	105,347,184	145,347,240	24,314,677	68,377,856	92,692,533	15,685,379	36,769,328	52,454,707
TOTAL PLANT IN SERVICE											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	963,674,764	1,622,764,768	2,586,439,532	597,651,935	1,048,777,639	1,646,429,574	366,022,829	573,987,129	940,009,958
		GROSS ELECTRIC PLANT	963,674,764	1,622,764,768	2,586,439,532	597,651,935	1,048,777,639	1,646,429,574	366,022,829	573,987,129	940,009,958

ELECTRIC UTILITY PLANT
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	243,729,943	243,729,943	0	157,425,170	157,425,170	0	86,304,773	86,304,773
1	108000	Hydro Production Plant	0	89,598,378	89,598,378	0	57,871,592	57,871,592	0	31,726,786	31,726,786
1	108X03	Other Production Plant	0	48,922,686	48,922,686	0	31,599,163	31,599,163	0	17,323,523	17,323,523
1	108X04	Transmission Plant	0	149,878,397	149,878,397	0	96,806,457	96,806,457	0	53,071,940	53,071,940
E-ADP	108X05	Distributed Plant	284,306,950	0	284,306,950	176,278,838	0	176,278,838	108,028,112	0	108,028,112
E-ADP	108X06	General Plant - Non-Transportation	14,308,077	43,059,621	57,367,698	8,470,914	28,030,521	36,501,435	5,837,163	15,029,100	20,866,263
E-ADP	108X07	General Plant - Transportation	3,752,660	2,607,780	6,360,440	2,679,590	1,697,587	4,377,177	1,073,070	910,193	1,983,263
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-213,009	-213,009	0	-137,583	-137,583	0	-75,426	-75,426
TOTAL ACCUMULATED DEPRECIATION			302,367,687	577,583,796	879,951,483	187,429,342	373,292,907	560,722,249	114,938,345	204,290,889	319,229,234
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	10,560	3,462,631	3,473,191	10,560	2,236,513	2,247,073	0	1,226,118	1,226,118
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	281	110,959	0	151	151
4	111X06	Leasehold Improvements (From Report C-AAM)	0	71,213	71,213	0	46,358	46,358	0	24,855	24,855
E-CAM	111X08	Intangible Plant-Computer Software	0	8,603,603	8,603,603	0	5,600,687	5,600,687	0	3,002,916	3,002,916
TOTAL ACCUMULATED AMORTIZATION			121,238	12,137,879	12,259,117	121,238	7,883,839	8,005,077	0	4,254,040	4,254,040
NET ELECTRIC UTILITY PLANT			661,185,839	1,033,043,093	1,694,228,932	410,101,355	667,600,893	1,077,702,248	251,084,484	365,442,200	616,526,684

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
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 October 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-APL-1A

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	661,185,839	1,033,043,093	1,694,228,932	410,101,355	667,600,893	1,077,702,248	251,084,484	365,442,200	616,526,684
ADJUSTMENTS:										
ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	12,223,349	0	12,223,349	7,747,383	0	7,747,383	4,475,966	0	4,475,966
4	Deferred Gain on Sale of General Office (190850)	0	220,201	220,201	0	143,344	143,344	0	76,857	76,857
12	Deferred F.I.T. - Plant In Service (282900)	0	-229,589,460	-229,589,460	0	-146,041,856	-146,041,856	0	-83,547,604	-83,547,604
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,364,010	-8,364,010	0	-5,444,720	-5,444,720	0	-2,919,290	-2,919,290
99	ADFIT - Boulder Park Idaho Write Off (190040)	671,748	0	671,748	0	0	0	671,748	0	671,748
12	Electric portion of Bond Redemptions (283850)	0	-3,128,337	-3,128,337	0	-1,989,935	-1,989,935	0	-1,138,402	-1,138,402
1	Colstrip PCB (283200)	0	-660,878	-660,878	0	-426,861	-426,861	0	-234,017	-234,017
	TOTAL ACCUM DEFERRED INCOME TAX	12,895,097	-241,522,484	-228,627,387	7,747,383	-153,760,028	-146,012,645	5,147,714	-87,762,456	-82,614,742
OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,389,195	0	5,389,195	3,868,159	0	3,868,159	1,521,036	0	1,521,036
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)	680,673	0	680,673	0	0	0	680,673	0	680,673
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,550,493	0	1,550,493	0	0	0	1,550,493	0	1,550,493
99	Invest in Exchange Power (124900, 124930)	26,643,692	0	26,643,692	26,643,692	0	26,643,692	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)	-2,158,396	0	-2,158,396	-691,728	0	-691,728	-1,466,668	0	-1,466,668
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,956,569	0	-1,956,569	1,956,569	0	1,956,569
99	Interest accrued on PGE Ratebase Credit - Washington	1,775,677	0	1,775,677	1,775,677	0	1,775,677	0	0	0
99	Nez Perce Settlement - Idaho (186800)	248,515	0	248,515	0	0	0	248,515	0	248,515
4	Gain on Sale of General Office Bldg (253850)	0	-629,129	-629,129	0	-409,544	-409,544	0	-219,585	-219,585
	TOTAL OTHER ADJUSTMENTS	27,750,433	-629,129	27,121,304	25,502,505	-409,544	25,092,961	2,247,928	-219,585	2,028,343
	NET RATE BASE	701,831,369	790,891,480	1,492,722,849	443,351,243	513,431,321	956,782,564	258,480,126	277,460,159	535,940,285

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	35.410%
E-ALL	4	Jurisdictional 4-Factor Ratio	34.903%
E-ALL	12	Net Electric Plant	36.390%
E-ALL	13	Net Electric General Plant	36.272%
E-ALL	99	Not Allocated	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended October 31, 2008 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
7	404X31 Mainframe Software	260,514	187,466	49,967	23,082
8	Utility 7	0	0	0	0
9	Utility 8	809	640	169	0
	Utility 9				
	TOTAL	261,323	188,106	50,136	23,082
7	404X32 PC Software	135,309	97,368	25,952	11,988
8	Utility 7	7,148	0	4,872	2,276
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	142,457	97,368	30,824	14,264
7	404X33 PC Software Lease	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	859	618	165	76
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	859	618	165	76
7	404X60 Leased Transportation Vehicles	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0

ALLOCATION RATIOS:

G-ALL	7	Elec/WWP Gas/WPNG 4-Factor	100.000%	71.960%	19.180%	8.860%
G-ALL	8	WWP Gas/WPNG Gas 4-Factor	100.000%	0.000%	68.157%	31.843%
G-ALL	9	Elec/WWP Gas 4-Factor	100.000%	79.122%	20.878%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended October 31, 2008 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	510,512	367,364	97,916	45,231
8	Utility 8	9,149	0	6,236	2,913
9	Utility 9	56,811	44,950	11,861	0
9	Utility 9 - Washington	6,891	5,452	1,439	0
9	Utility 9 - Idaho	8,797	6,960	1,837	0
		592,160	424,726	119,289	48,144
7	403X70 Utility 7	158	114	30	14
8	Utility 8	0	0	0	0
9	Utility 9	995	787	208	0
		1,153	901	238	14
		TOTAL ACCOUNT 403			

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec\WWP Gas 4-Factor	79.122%	20.878%	0.000%

COMMON GENERAL PLANT
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	389XXX	Land & Land Rights	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	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	260,130	0	0	0	260,130	0	0	0	260,130	0	0	260,130
7		Utility 7	1,891,856	0	1,361,380	1,361,380	1,361,380	0	0	362,858	362,858	0	167,618	167,618
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	372,436	0	0	372,436	98,275	0	0	98,275	0	0	0
9		Utility 9 - Idaho	437,225	0	345,941	0	345,941	0	91,284	0	91,284	0	0	0
9		Utility 9 - Allocated	263,468	0	208,461	0	208,461	0	0	55,007	55,007	0	0	0
		TOTAL ACCOUNT	3,448,071	372,436	447,848	1,592,615	2,412,899	98,275	91,284	417,865	607,424	260,130	167,618	427,748
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	390XXX	Structures & Improvements	2,167,760	450,428	1,118,880	598,452	2,167,760	849,802	0	0	849,802	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	849,802	0	0	0	849,802	0	0	0	0	0	0	0
99		Utility 2	2,707,241	0	0	0	2,707,241	0	0	0	2,707,241	0	0	2,707,241
7		Utility 7	27,668,101	0	19,909,965	19,909,965	19,909,965	0	0	5,306,742	5,306,742	0	2,451,394	2,451,394
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,572,952	1,244,551	0	0	1,244,551	328,401	0	0	328,401	0	0	0
9		Utility 9 - Idaho	4,191,995	0	3,316,790	0	3,316,790	0	875,205	0	875,205	0	0	0
9		Utility 9 - Allocated	3,558,180	0	2,815,303	0	2,815,303	0	0	742,877	742,877	0	0	0
		TOTAL ACCOUNT	42,716,031	1,694,979	4,435,670	23,323,720	29,454,369	1,178,203	875,205	6,049,619	8,103,027	2,707,241	2,451,394	5,158,635
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	391XXX	Office Furniture & Equipment	797,937	0	0	797,937	797,937	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	30,050,987	0	21,624,690	21,624,690	21,624,690	0	0	5,763,779	5,763,779	0	2,662,517	2,662,517
8		Utility 8	378,871	0	0	0	0	0	0	258,227	258,227	0	120,644	120,644
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	31,227,795	0	22,422,627	22,422,627	22,422,627	0	0	6,022,006	6,022,006	0	2,783,161	2,783,161
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	392XXX	Transportation Equipment	8,860,416	3,788,523	1,386,500	3,685,393	8,860,416	2,511,682	881,481	390,635	3,783,798	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	3,783,798	0	0	0	3,783,798	0	0	0	0	0	0	0
99		Utility 2	1,667,635	0	0	0	1,667,635	0	0	0	1,667,635	0	0	1,667,635
7		Utility 7	99,294	0	0	71,452	71,452	0	0	19,045	19,045	0	8,797	8,797
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	732,678	579,709	0	0	579,709	152,969	0	0	152,969	0	0	0
9		Utility 9 - Idaho	458,552	0	362,816	0	362,816	0	95,736	0	95,736	0	0	0
9		Utility 9 - Allocated	624,628	0	494,218	0	494,218	0	0	130,410	130,410	0	0	0
		TOTAL ACCOUNT	16,227,001	4,368,232	1,749,316	4,251,063	10,368,611	2,664,651	977,217	540,090	4,181,958	1,667,635	8,797	1,676,432

COMMON GENERAL PLANT
 For Month Ended October 31, 2008
 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
393000		Stores Equipment												
99		Utility 0	363,661	21,953	30,140	311,568	363,661	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	0	0	0	0
99		Utility 2	58,019	0	0	0	0	0	0	0	0	58,019	0	58,019
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	140,190	110,921	0	0	110,921	29,269	0	0	29,269	0	0	0
9		Utility 9 - Idaho	241,747	0	191,275	0	191,275	0	50,472	0	50,472	0	0	0
9		Utility 9 - Allocated	638,907	0	0	505,516	505,516	0	0	133,391	133,391	0	0	0
		TOTAL ACCOUNT	1,526,795	132,874	221,415	817,084	1,171,373	113,540	50,472	133,391	297,403	58,019	0	58,019
394000		Tools, Shop. & Garage Equipment												
99		Utility 0	3,366,037	1,289,901	439,912	1,636,224	3,366,037	0	0	0	0	0	0	0
99		Utility 1	1,886,542	0	0	0	0	996,755	459,528	430,259	1,886,542	0	0	0
99		Utility 2	1,012,796	0	0	0	0	0	0	0	0	1,012,796	0	1,012,796
7		Utility 7	1,437,521	0	0	1,034,440	1,034,440	0	0	275,717	275,717	0	127,364	127,364
8		Utility 8	488,007	0	0	0	0	0	0	332,611	332,611	0	155,396	155,396
9		Utility 9 - Wa	44,757	35,413	0	0	35,413	9,344	0	0	9,344	0	0	0
9		Utility 9 - Idaho	9,561	0	7,565	0	7,565	0	1,996	0	1,996	0	0	0
9		Utility 9 - Allocated	279,991	0	0	221,534	221,534	0	0	58,457	58,457	0	0	0
		TOTAL ACCOUNT	8,525,212	1,325,314	447,477	2,892,198	4,664,989	1,006,099	461,524	1,097,044	2,564,667	1,012,796	282,760	1,295,556
395000		Laboratory Equipment												
99		Utility 0	3,083,070	360,997	314,087	2,407,986	3,083,070	0	0	0	0	0	0	0
99		Utility 1	552,975	0	0	0	0	179,952	58,689	314,334	552,975	0	0	0
99		Utility 2	343,390	0	0	0	0	0	0	0	0	343,390	0	343,390
7		Utility 7	283,210	0	0	203,798	203,798	0	0	54,320	54,320	0	25,092	25,092
8		Utility 8	17,266	0	0	0	0	0	0	11,768	11,768	0	5,498	5,498
9		Utility 9 - Wa	47,480	37,567	0	0	37,567	9,913	0	0	9,913	0	0	0
9		Utility 9 - Idaho	15,156	0	11,992	0	11,992	0	3,164	0	3,164	0	0	0
9		Utility 9 - Allocated	700,783	0	0	554,474	554,474	0	0	146,309	146,309	0	0	0
		TOTAL ACCOUNT	5,043,330	398,564	326,079	3,166,258	3,890,901	189,865	61,853	526,731	778,449	343,390	30,590	373,980
396XXX		Power Operated Equipment												
99		Utility 0	22,190,398	10,422,103	5,888,378	5,879,917	22,190,398	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	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	398,684	398,684	0	0	106,264	106,264	0	49,088	49,088
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	316,068	250,079	0	0	250,079	65,989	0	0	65,989	0	0	0
9		Utility 9 - Idaho	234,212	0	185,313	0	185,313	0	48,899	0	48,899	0	0	0
9		Utility 9 - Allocated	398,842	0	0	315,572	315,572	0	0	83,270	83,270	0	0	0
		TOTAL ACCOUNT	27,456,949	10,672,182	6,073,691	6,594,173	23,340,046	2,654,372	811,931	557,678	4,023,981	43,834	49,088	92,922

COMMON GENERAL PLANT
 For Month Ended October 31, 2008
 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
99	397XXX	Communication Equipment	36,034,163	4,989,845	1,911,461	29,132,857	36,034,163	0	0	0	0	0	0	0
99		Utility 0	648,877	0	0	0	648,877	370,846	278,031	0	648,877	0	0	0
99		Utility 1	484,307	0	0	0	484,307	0	0	0	484,307	0	0	484,307
99		Utility 2	6,712,015	0	0	4,829,966	4,829,966	0	0	1,287,364	1,287,364	0	594,685	594,685
7		Utility 7	928,367	0	0	0	928,367	0	0	632,747	632,747	0	295,620	295,620
8		Utility 8	430,006	356,054	0	0	356,054	93,952	0	0	93,952	0	0	0
9		Utility 9 - Wa	80,952	0	64,051	0	64,051	0	16,901	0	16,901	0	0	0
9		Utility 9 - Idaho	7,415,163	0	0	5,867,025	5,867,025	0	0	1,548,138	1,548,138	0	0	0
9		Utility 9 - Allocated	52,753,850	5,345,899	1,975,512	39,829,848	47,151,259	464,798	294,932	3,468,249	4,227,979	484,307	890,305	1,374,612
		TOTAL ACCOUNT												
99	398000	Miscellaneous Equipment	3,888	0	2,785	1,103	3,888	0	0	0	0	0	0	0
99		Utility 0	31,332	0	0	0	31,332	0	0	31,332	31,332	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	622,054	0	0	447,630	447,630	0	0	119,310	119,310	0	55,114	55,114
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	5,304	4,197	0	0	4,197	1,107	0	0	1,107	0	0	0
9		Utility 9 - Wa	7,060	0	5,586	0	5,586	0	1,474	0	1,474	0	0	0
9		Utility 9 - Idaho	11,204	0	0	8,865	8,865	0	0	2,339	2,339	0	0	0
9		Utility 9 - Allocated	680,842	4,197	8,371	457,598	470,166	1,107	1,474	152,981	155,562	0	55,114	55,114
		TOTAL ACCOUNT	189,605,876	24,314,677	15,685,379	105,347,184	145,347,240	8,370,910	3,625,892	18,965,654	30,962,456	6,577,352	6,718,827	13,296,179

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION		Report ID:				
COMMON GENERAL PLANT		C-ADP-1A				
For Month Ended October 31, 2008						
Average of Monthly Averages Basis						
Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,959,396	38,959,396	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,265	-84,265	0	0
99	108X06	Utility 1	3,892,445	0	3,892,445	0
99	108X06	Utility 2	1,832,943	0	0	1,832,943
7	108X06	Utility 7	10,138,963	7,295,998	1,944,653	898,312
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-336,247	-241,963	-64,492	-29,791
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	714,357	0	486,884	227,473
9	108X06	Utility 9	14,456,829	11,438,532	3,018,297	0
		Total	69,574,421	57,367,698	9,277,787	2,928,937

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,807,767	5,807,767	0	0
99	108X07	Utility 1	675,413	0	675,413	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	889,902	0	0	889,902
7	108X07	Utility 7	25,411	18,286	4,874	2,251
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	675,396	534,387	141,009	0
9	108X07	Utility 9	0	0	0	0
		Total	8,073,889	6,360,440	821,296	892,153

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-1A
For Month Ended October 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:								
E-PLT	360200	Plant in Service	923,521,529	0	923,521,529	573,184,079	0	573,184,079
E-PLT		Less Land and Land Rights	4,076,303	0	4,076,303	3,104,160	0	3,104,160
		Depreciable Distribution Plant	919,445,226	0	919,445,226	570,079,919	0	570,079,919
		Percentage		0.000%	100.000%		62.003%	37.997%
ALLOCATION BASED ON DEPRECIABLE PLANT								
108X05		Accumulated Depreciation		0	284,306,950	176,278,838		108,028,112
108X05		JURISDICTIONAL ALLOCATION:		0	284,306,950	176,278,838	0	108,028,112
GENERAL PLANT - NON TRANSPORTATION								
E-PLT		General Plant in Service	40,000,056	105,347,184	145,347,240	24,314,677	68,577,856	92,892,533
E-PLT	389XXX	Less: General Land and Land Rights	820,284	1,592,615	2,412,899	372,436	1,036,745	1,409,181
E-PLT	392XXX	Less: General Transportation Plant	6,117,548	4,251,063	10,368,611	4,368,232	2,767,314	7,135,546
		Depreciable Non Transport General Plant	33,062,224	99,503,506	132,565,730	19,574,009	64,773,797	84,347,806
		Percentage		75.059%	100.000%	14.766%		10.175%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		43,059,621	57,367,698	8,470,914		5,837,163
	403X60	Common Depreciation Expense (C-DEP)		309,479	412,314	60,882		41,953
	403X60	Washington Depreciation Expense (C-DEP)		5,452	5,452	0		0
	403X60	Idaho Depreciation Expense (C-DEP)		169,062	221,075	36,517		6,960
	403X60	Depreciation Expense						15,496
		Total Depreciation Expense	14,308,077	43,059,621	57,367,698	8,470,914	28,030,521	36,501,435
	4	Accumulated Depreciation--Electric General Plant	102,835	309,479	412,314	60,882	201,462	262,344
	99	Depreciation Expense (C-DEP) Directly Assigned	12,412	0	12,412	5,452	0	5,452
	4	Depreciation Expense	52,013	169,062	221,075	36,517	110,054	146,571
		Total Depreciation Expense	167,260	478,541	645,801	102,851	311,516	414,367
GENERAL PLANT--TRANSPORTATION								
E-PLT	392XXX	Transportation General Plant	6,117,548	4,251,063	10,368,611	4,368,232	2,767,314	7,135,546
		Percentage		41.000%	100.000%	42.129%		16.871%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,607,780	6,360,440	2,679,590		1,073,070
	403X70	Depreciation Expense (C-DEP)		369	901	380		152
	403X70	Depreciation Expense		3,391	6,241	1,788		1,061
JURISDICTIONAL ALLOCATION:								
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,752,660	2,607,780	6,360,440	2,679,590	1,697,587	4,377,177
4	403X70	Depreciation Expense (C-DEP)	532	369	901	380	240	620
4	403X70	Depreciation Expense	2,849	3,391	6,240	1,788	2,207	3,995
	403X70	Total Depreciation Expense	3,381	3,760	7,141	2,168	2,447	4,615

ALLOCATION RATIOS:								
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		65.097%		34.903%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

COMMON INTANGIBLE PLANT--SOFTWARE
 For Month Ended October 31, 2008
 Average of Monthly Averages Basis

Report ID:
 C-IPL-1A

***** 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	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	417,899	0	0	0	417,899	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	194,058	0	153,543	40,515	40,515	0	168,450	40,515	40,515	0	0	0
	TOTAL ACCOUNT	611,957	0	153,543	40,515	40,515	249,449	168,450	40,515	458,414	0	0	0
303100	Misc Intangible Plant--Mainframe Software												
99	Utility 0	411,952	0	411,952	0	0	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	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7	Utility 7	15,534,363	0	11,178,528	2,979,491	2,979,491	0	0	2,979,491	2,979,491	0	1,376,345	1,376,345
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	15,992,755	0	11,590,480	2,979,491	2,979,491	0	0	2,979,491	2,979,491	46,440	1,376,345	1,422,785
303110	Misc Intangible Plant--PC Software												
99	Utility 0	1,149,384	0	1,149,384	0	0	0	0	0	0	0	0	0
99	Utility 1	7,811	0	0	7,811	7,811	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	9,427,873	0	6,784,297	1,808,266	1,808,266	0	0	1,808,266	1,808,266	0	835,310	835,310
8	Utility 8	723,251	0	0	492,946	492,946	0	0	0	0	0	230,305	230,305
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	11,308,319	0	7,933,681	2,309,023	2,309,023	0	0	2,309,023	2,309,023	0	1,065,615	1,065,615
303120	Misc Intangible Plant-- Leased PC Software												
99	Utility 0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	27,913,031	0	19,677,704	5,329,029	5,329,029	249,449	168,450	5,329,029	5,746,928	46,440	2,441,960	2,488,400

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-1A
For Month Ended October 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)				
99	865,611	865,611	0	0
99	3,515	0	3,515	0
99	0	0	0	0
99	12,384	0	0	12,384
99	0	0	0	0
7	10,745,183	7,732,234	2,060,926	952,023
8	535,922	0	365,268	170,654
9	7,277	5,758	1,519	0
Total	12,169,892	8,603,603	2,431,228	1,135,061

Accum Amort--Leasehold Improvements (111X50/60)				
99	0	0	0	0
99	0	0	0	0
99	0	0	0	0
7	89,801	64,621	17,224	7,956
8	0	0	0	0
9	8,332	6,592	1,740	0
Total	98,133	71,213	18,964	7,956

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE		Report ID: E-CAM-1A
For Month Ended October 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****				*****				
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Plant in Service											
E-PLT	303100 Misc Intangible Plant - Mainframe Software	0	11,590,480	11,590,480	0	7,545,055	7,545,055	0	4,045,425	4,045,425	
E-PLT	303110 Misc Intangible Plant - PC Software	0	7,933,681	7,933,681	0	5,164,588	5,164,588	0	2,769,093	2,769,093	
E-PLT	303120 Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0	
	Total Intangible Plant - Software	0	19,524,161	19,524,161	0	12,709,643	12,709,643	0	6,814,518	6,814,518	
	Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%	
ALLOCATION BASED ON DEPRECIABLE											
PLANT:											
C-AAM	111 Accumulated Amortization (111.38 & .48)		8,603,603	8,603,603	0	0	0	0	0	0	
	Amortization Expense (404X3X)		306,975	306,975	0	0	0	0	0	0	
JURISDICTIONAL ALLOCATION:											
4	111 Accumulated Amortization (111.38 & .48)	0	8,603,603	8,603,603	0	5,600,687	5,600,687	0	3,002,916	3,002,916	
4	Amortization Expense (404X3X)	0	306,975	306,975	0	199,832	199,832	0	107,143	107,143	
ALLOCATION RATIOS:											
E-ALL	4 Jurisdictional 4-Factor Ratio		100.000%			65.097%			34.903%		

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended October 31, 2008 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	-9,934,120	-7,148,593	-1,905,364	-880,163
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,536,130	-1,215,417	-320,713	0
		Total	-11,470,250	-8,364,010	-2,226,077	-880,163

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%