

WE-090060-

Avista Corp.  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll-Free 800-727-9170



January 5, 2009

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

RECEIVED  
MANAGEMENT  
2009 JAN -7 AM 9:21  
STATE OF WASH  
UTIL AND TRANSP  
COMMISSION

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 November 30, 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 : 200811 , State Code : WA

Accounting Period:200811	State Code:WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	208,597	184,671,869	13,736,986	207,435	2,234,989,136	168,385,606
18 THEFT OF SERVICE-ELECTRIC	0	0	1,582	0	0	18,250
21 FIRM COMMERCIAL	22,703	167,730,914	13,705,893	22,720	1,961,517,640	158,421,897
31 FIRM- INDUSTRIAL	355	64,453,741	3,525,790	357	704,111,270	38,275,644
39 FIRM-PUMPING-IRRIGATION ONLY	559	1,373,868	94,642	550	50,442,471	3,251,471
51 LIGHTING-PUBLIC STREET AND HIWAY	315	1,426,014	346,822	310	15,613,936	3,793,025
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	44
80 INTERDEPARTMENT REVENUE	43	963,781	70,138	43	10,309,503	752,998
83 MISC-SERVICE REVENUE SNP	0	0	28,422	0	0	321,295
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	30,191	0	0	332,102
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	3,067
Total WA	232,572	420,620,187	31,540,748	231,414	4,976,983,956	373,555,398
Total WA	232,572	420,620,187	31,540,748	231,414	4,976,983,956	373,555,398

<p><b>ELECTRIC RATE OF RETURN</b>                  For Twelve Months Ended November 30, 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	106,269,018	66,099,286	40,169,732
E-ALL		Colstrip 3 AFUDC Reallocation	0	-201,909	201,909
Adjusted Net Operating Income			106,269,018	65,897,377	40,371,641
E-APL		Electric Net Rate Base	1,472,165,006	941,392,238	530,772,768
RATE OF RETURN			7.219%	7.000%	7.606%

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	64.590%	35.410%
2	Input	Number of Customers	352,090	231,405	120,685
		Percent	100.000%	65.723%	34.277%
3	E-OPS	Direct Distribution Operating Expense	20,116,106	13,525,334	6,590,772
		Percent	100.000%	67.236%	32.764%
	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  
 For Twelve Months Ended November 30, 2008  
 A Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Input	Ref	Description	System		Oregon Gas
			Washington	Idaho	
			Total	Electric	Gas North
			37,750,013	32,765,739	3,167,680
			26,326,798	16,546,598	6,717,604
			2,365,645	1,467,102	898,543
			0		XXXXXXX
			66,442,456	50,779,439	10,783,827
			100.000%	76.427%	16.230%
					7.343%
			47,780,988	37,381,233	7,014,016
			4,605,385	3,347,484	292,232
			2,564,972	1,590,719	974,253
			54,951,345	42,319,436	8,280,501
			100.000%	77.012%	15.069%
					7.919%
			662,260	351,585	215,336
			100.000%	53.089%	32.515%
					14.396%
			1,973,206,694	1,604,463,392	254,636,776
			100.000%	81.312%	12.905%
					5.783%
			400,000%	287,840%	76.719%
			100.000%	71.960%	19.180%
					35.441%
					8.860%
			Total	Electric	Gas North
			4,984,274	0	3,167,680
			9,780,200	0	6,717,604
			898,543	0	898,543
			15,663,017	0	10,783,827
			100.000%	0.000%	68.849%
					31.151%
			10,399,755	0	7,014,016
			1,257,901	0	292,232
			974,253	0	974,253
			12,631,909	0	8,280,501
			100.000%	0.000%	65.552%
					34.448%
			310,675	0	215,336
			100.000%	0.000%	69.312%
					30.688%
			365,638,826		251,988,153
			100.000%	0.000%	68.917%
					31.083%
			400,000%	0.000%	272.630%
			100.000%	0.000%	68.157%
					127.370%
					31.843%

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System		Oregon Gas
			Washington	Idaho	
			Total		
Input		Elec/Gas North 4-Factor	35,933,419	32,765,739	3,167,680
		Direct O & M Accts 500 - 894	23,264,202	16,546,598	6,717,604
		Direct O & M Accts 901 - 935	0	0	0
		Adjustments	59,197,621	49,312,337	9,885,284
		Total	100.000%	83.301%	16.699%
		Percentage			0.000%
		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%
		Total Percentages	400.000%	316.488%	83.512%
		Average (CD AN/ID/WA)	100.000%	79.122%	20.878%
9					
		Net Electric Distribution Plant	625,321,642	386,958,976	238,362,666
		Percent	100.000%	61.882%	38.118%
10					
		Book Deprec (0403.XX, 0404.11 & 0406.XXX)	71,123,541	45,754,528	25,369,013
		Percent	100.000%	64.331%	35.669%
11					
		Net Electric Plant	1,671,409,467	1,062,021,359	609,388,108
		Percent	100.000%	63.540%	36.460%
12					
		Net Electric General Plant	78,585,377	50,087,836	28,497,541
		Percent	100.000%	63.737%	36.263%
13					
		Net Allocated Schedule M's	-63,690,721	-40,842,274	-22,848,447
		Percent	100.000%	64.126%	35.874%
14					

ELECTRIC ALLOCATION PERCENTAGES  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group:  
 (Used to functionalize R&P Property Tax on  
 Report E-OTX) 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	8,818,702	7,519,474		
Input General				
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 ANNUALLY  
 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 Twelve Months Ended November 30, 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	273,062,731	0	273,062,731	187,575,739	0	187,575,739	85,486,992	0	85,486,992
99	442200	Commercial - Firm & Int.	242,350,853	0	242,350,853	172,464,416	0	172,464,416	69,886,437	0	69,886,437
1	442300	Industrial	100,875,137	0	100,875,137	44,779,163	0	44,779,163	56,095,974	0	56,095,974
99	444000	Public Street & Highway Lighting	5,903,397	0	5,903,397	4,104,274	0	4,104,274	1,799,123	0	1,799,123
99	499XXX	Unbilled Revenue	3,292,406	0	3,292,406	2,119,301	0	2,119,301	1,173,105	0	1,173,105
99	448000	Interdepartmental Revenue	972,858	0	972,858	820,340	0	820,340	152,518	0	152,518
		TOTAL SALES TO ULTIMATE CUSTOMERS	626,457,382	0	626,457,382	411,863,233	0	411,863,233	214,594,149	0	214,594,149
1	447XXX	Sales for Resale	0	213,825,011	213,825,011	0	138,109,575	138,109,575	0	75,715,436	75,715,436
		TOTAL SALES OF ELECTRICITY	626,457,382	213,825,011	840,282,393	411,863,233	138,109,575	549,972,808	214,594,149	75,715,436	290,309,585
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	577,445	0	577,445	364,261	0	364,261	213,184	0	213,184
1	453000	Sales of Water & Water Power	0	305,618	305,618	0	197,399	197,399	0	108,219	108,219
1	454000	Rent from Electric Property	2,702,463	68,475	2,770,938	1,874,351	44,228	1,918,579	828,112	24,247	852,359
1	456XXX	Other Electric Revenues	1,603,779	53,675,285	55,279,064	1,594,603	34,668,867	36,263,470	9,176	19,006,418	19,015,594
		TOTAL OTHER OPERATING REVENUE	4,883,687	54,049,378	58,933,065	3,833,215	34,910,494	38,743,709	1,050,472	19,138,884	20,189,356
		TOTAL ELECTRIC REVENUE	631,341,069	267,874,389	899,215,458	415,696,448	173,020,069	588,716,517	215,644,621	94,854,320	310,498,941
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	340,190	340,190	0	219,729	219,729	0	120,461	120,461
1	501000	Fuel	0	26,072,527	26,072,527	0	16,840,245	16,840,245	0	9,232,282	9,232,282
1	502000	Steam Expense	0	1,877,006	1,877,006	0	1,212,358	1,212,358	0	664,648	664,648
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	747,479	747,479	0	482,797	482,797	0	264,682	264,682
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,120,701	3,467,043	1,346,342	1,369,761	2,716,103	0	750,940	750,940
1	507000	Rent	0	47,032	47,032	0	30,378	30,378	0	16,654	16,654
		TOTAL STEAM POWER GENERATION EXPENSE	1,346,342	38,232,001	39,578,343	1,346,342	24,694,051	26,040,393	0	13,537,950	13,537,950
		MAINTENANCE									
1	510000	Supervision & Engineering	0	462,553	462,553	0	298,763	298,763	0	163,790	163,790
1	511000	Structures	0	501,155	501,155	0	323,696	323,696	0	177,459	177,459
1	512000	Boiler Plant	0	4,842,977	4,842,977	0	3,128,079	3,128,079	0	1,714,898	1,714,898
1	513000	Electric Plant	0	569,380	569,380	0	367,763	367,763	0	201,617	201,617
1	514000	Miscellaneous Steam Plant	0	651,001	651,001	0	420,482	420,482	0	230,519	230,519
		TOTAL MAINTENANCE	0	11,466,966	11,466,966	0	7,138,723	7,138,723	0	3,786,876	3,786,876
		TOTAL STEAM POWER GENERATION EXP	1,346,342	49,698,967	51,045,309	1,346,342	31,832,774	33,179,116	0	17,324,826	17,324,826



ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended November 30, 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
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	1,659,086	1,659,086	0	1,071,604	1,071,604	0	587,482	587,482
1	536000	Water for Power	0	740,932	740,932	0	478,568	478,568	0	262,364	262,364
1	537000	Hydraulic Expense	2,260,636	697,614	2,958,250	1,624,711	450,589	2,075,300	635,925	247,025	882,950
1	538000	Electric Expense	0	4,652,955	4,652,955	0	3,005,344	3,005,344	0	1,647,611	1,647,611
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	945,207	945,207	0	610,509	610,509	0	334,698	334,698
1	540000	Rent	60,132	715,656	775,788	0	462,242	462,242	60,132	253,414	313,546
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	300,918	300,918	0	194,363	194,363	0	106,555	106,555
1	542000	Structures	0	358,280	358,280	0	231,413	231,413	0	126,867	126,867
1	543000	Reservoirs, Dams, & Waterways	0	735,062	735,062	0	474,777	474,777	0	260,285	260,285
1	544000	Electric Plant	0	2,162,303	2,162,303	0	1,396,632	1,396,632	0	765,671	765,671
1	545000	Miscellaneous Hydraulic Plant	0	295,565	295,565	0	190,905	190,905	0	104,660	104,660
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>2,320,768</b>	<b>13,263,578</b>	<b>15,584,346</b>	<b>1,624,711</b>	<b>8,566,946</b>	<b>10,191,657</b>	<b>696,057</b>	<b>4,696,632</b>	<b>5,397,689</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	1,607,482	1,607,482	0	1,038,273	1,038,273	0	569,209	569,209
1	547000	Fuel	0	107,108,991	107,108,991	0	69,181,697	69,181,697	0	37,927,294	37,927,294
1	548000	Generation Expense	0	1,601,989	1,601,989	0	1,034,725	1,034,725	0	567,264	567,264
1	549000	Miscellaneous Other Power Generation Expense	0	430,969	430,969	0	278,363	278,363	0	152,606	152,606
1	550000	Rent	0	33,433	33,433	0	21,594	21,594	0	11,839	11,839
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	527,804	527,804	0	340,909	340,909	0	186,895	186,895
1	552000	Structures	0	4,376	4,376	0	2,826	2,826	0	1,550	1,550
1	553000	Generating & Electric Equipment	0	4,736,320	4,736,320	0	3,059,189	3,059,189	0	1,677,131	1,677,131
1	554000	Miscellaneous Other Power Generation Plant	0	128,503	128,503	0	83,000	83,000	0	45,503	45,503
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>116,179,867</b>	<b>116,179,867</b>	<b>0</b>	<b>75,040,576</b>	<b>75,040,576</b>	<b>0</b>	<b>41,139,291</b>	<b>41,139,291</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	18,077,432	243,689,002	261,766,434	0	157,398,726	157,398,726	18,077,432	86,290,276	104,367,708
1	556000	System Control & Load Dispatching	0	502,529	502,529	0	324,583	324,583	0	177,946	177,946
E-557	557XXX	Other Expense	27,506,459	49,093,337	76,599,796	26,372,642	31,709,385	58,082,027	1,133,817	17,383,952	18,517,769
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>45,583,891</b>	<b>293,284,868</b>	<b>338,868,759</b>	<b>26,372,642</b>	<b>189,432,694</b>	<b>215,805,336</b>	<b>19,211,249</b>	<b>103,852,174</b>	<b>123,063,423</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>49,251,001</b>	<b>460,960,314</b>	<b>510,211,315</b>	<b>29,343,695</b>	<b>297,794,267</b>	<b>327,077,962</b>	<b>19,907,306</b>	<b>163,226,047</b>	<b>183,133,353</b>

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended November 30, 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
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	229,019	2,053,304	2,282,323	158,213	1,326,229	1,484,442	70,806	727,075	797,881
1	561000	Load Dispatching	0	1,965,082	1,965,082	0	1,269,246	1,269,246	0	695,836	695,836
1	562000	Station Expense	0	250,641	250,641	0	161,889	161,889	0	88,752	88,752
1	563000	Overhead Line Expense	0	471,388	471,388	0	304,470	304,470	0	166,918	166,918
1	565000	Transmission of Electricity by Others	0	13,739,874	13,739,874	0	8,874,585	8,874,585	0	4,865,289	4,865,289
1	566000	Miscellaneous Transmission Expense	0	1,272,162	1,272,162	0	821,689	821,689	0	450,473	450,473
1	567000	Rent	0	91,374	91,374	0	59,018	59,018	0	32,356	32,356
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	578,994	578,994	0	373,972	373,972	0	205,022	205,022
1	569000	Structures	0	302,384	302,384	0	195,310	195,310	0	107,074	107,074
1	570000	Station Equipment	0	1,166,828	1,166,828	0	753,654	753,654	0	413,174	413,174
1	571000	Overhead Lines	0	1,275,141	1,275,141	0	823,614	823,614	0	451,527	451,527
1	572000	Underground Lines	0	1,311	1,311	0	847	847	0	464	464
1	573000	Service Miscellaneous	0	8,634	8,634	0	5,577	5,577	0	3,057	3,057
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>229,019</b>	<b>23,177,117</b>	<b>23,406,136</b>	<b>158,213</b>	<b>14,970,100</b>	<b>15,128,313</b>	<b>70,806</b>	<b>8,207,017</b>	<b>8,277,823</b>
<b>OTHER OPERATING EXPENSES:</b>											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,580,260	26,580,260	0	17,168,190	17,168,190	0	9,412,070	9,412,070
1	403X40	Depreciation Expense--Transmission Plant	0	9,382,356	9,382,356	0	6,060,064	6,060,064	0	3,322,292	3,322,292
1	404X30	Amortization of Limited-Term Plant	2,785	90,563	93,348	2,785	58,495	61,280	0	32,068	32,068
1	404X20	Amortization of Hydro Licensing Costs	0	337,730	337,730	0	218,140	218,140	0	119,590	119,590
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	-134,999	0	-134,999	-134,999	0	-134,999	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,561	0	-103,561	0	0	0	-103,561	0	-103,561
99	407406	Amortization - Idaho CS2 Disallowance Offset	0	0	0	0	0	0	0	0	0
99	407370	Amortization of Small Gen. Capital Costs	15,353	0	15,353	15,353	0	15,353	0	0	15,353
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	153,132
99	407400	Amortization of CCX Credits	-70,880	0	-70,880	0	0	0	-70,880	0	-70,880
99	407420	Amortization of CS2 Levelized Return	-183,633	0	-183,633	0	0	0	-183,633	0	-183,633
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	-5,707,594	0	-5,707,594	-3,359,895	0	-3,359,895	-2,347,699	0	-2,347,699
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,562,180	13,562,180	0	8,759,812	8,759,812	0	4,802,368	4,802,368
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-3,480,319</b>	<b>49,953,089</b>	<b>46,472,770</b>	<b>-857,203</b>	<b>32,264,701</b>	<b>31,407,498</b>	<b>-2,623,116</b>	<b>17,688,388</b>	<b>15,065,272</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>45,999,701</b>	<b>534,090,520</b>	<b>580,090,221</b>	<b>28,644,705</b>	<b>344,969,068</b>	<b>373,613,773</b>	<b>17,354,996</b>	<b>189,121,452</b>	<b>206,476,448</b>

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended November 30, 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	334,587	1,048,124	1,382,711	228,276	704,717	932,993	106,311	343,407	449,718
3	582000	Station Expense	610,383	4,627	615,010	367,358	3,111	370,469	243,025	1,516	244,541
3	583000	Overhead Line Expense	870,655	1,006,519	1,877,174	650,651	676,743	1,327,394	220,004	329,776	549,780
3	584000	Underground Line Expense	937,718	0	937,718	617,361	0	617,361	320,357	0	320,357
3	585000	Street Light & Signal System Operation Expense	201,660	120	201,780	40,009	81	40,090	161,651	39	161,690
3	586000	Meter Expense	1,312,586	6,758	1,319,344	1,311,480	4,544	1,316,024	1,106	2,214	3,320
3	587000	Customer Installations Expense	828,005	2,455	830,460	372,511	1,651	374,162	455,494	804	456,298
3	588000	Miscellaneous Distribution Expense	2,755,023	2,430,587	5,185,610	1,858,224	1,634,229	3,492,453	896,799	796,358	1,693,157
3	589000	Rent	2,423	33,428	35,851	2,293	22,476	24,769	130	10,952	11,082
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	499,637	811,792	1,311,429	337,384	545,816	883,200	162,253	265,976	428,229
3	591000	Structures	260,339	605	260,944	202,531	407	202,938	57,808	198	58,006
3	592000	Station Equipment	737,213	4,596	741,809	585,124	3,090	588,214	152,089	1,506	153,595
3	593000	Overhead Lines	7,947,070	5,066	7,952,136	4,897,413	3,406	4,900,819	3,049,657	1,660	3,051,317
3	594000	Underground Lines	1,038,931	0	1,038,931	741,943	0	741,943	296,988	0	296,988
3	595000	Line Transformers	529,589	159,975	689,564	470,188	107,561	577,749	59,401	52,414	111,815
3	596000	Street Light & Signal System Maintenance Exp	637,014	0	637,014	482,930	0	482,930	154,084	0	154,084
3	597000	Meters	137,076	0	137,076	92,258	0	92,258	44,818	0	44,818
3	598000	Miscellaneous Distribution Expense	476,197	6,770	482,967	267,400	4,552	271,952	208,797	2,218	211,015
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			20,116,106	5,521,422	25,637,528	13,525,334	3,712,384	17,237,718	6,590,772	1,809,038	8,399,810
99	403X50	Depreciation Expense--Distribution Plant	23,988,796	0	23,988,796	15,349,658	0	15,349,658	8,639,138	0	8,639,138
E-OTX		Taxes Other Than FIT--Distribution	37,768,756	0	37,768,756	33,538,855	0	33,538,855	4,229,901	0	4,229,901
<b>TOTAL DISTRIBUTION EXPENSES</b>			81,873,658	5,521,422	87,395,080	62,413,847	3,712,384	66,126,231	19,459,811	1,809,038	21,268,849
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	499,904	499,904	0	328,552	328,552	0	171,352	171,352
2	902000	Meter Reading Expenses	2,319,203	4,379	2,323,582	2,024,109	2,878	2,026,987	295,094	1,501	296,595
E-903	903XXX	Customer Records & Collection Expenses	1,555,826	6,134,409	7,690,235	1,078,624	4,009,359	5,087,983	477,202	2,125,050	2,602,252
2	904000	Uncollectible Accounts	0	1,836,428	1,836,428	0	1,206,956	1,206,956	0	629,472	629,472
2	905000	Misc Customer Accounts	0	150,889	150,889	0	99,169	99,169	0	51,720	51,720
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			3,875,029	8,626,009	12,501,038	3,102,733	5,646,914	8,749,647	772,296	2,979,095	3,751,391
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	15,370,086	506,252	15,876,338	11,681,808	332,724	12,014,532	3,688,278	173,528	3,861,806
2	909000	Advertising	63,600	63,656	127,256	47,419	41,837	89,256	16,181	21,819	38,000
2	910000	Misc Customer Service & Info Exp	0	147,937	147,937	0	97,229	97,229	0	50,708	50,708
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			15,433,686	717,845	16,151,531	11,729,227	471,790	12,201,017	3,704,459	246,055	3,950,514

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended November 30, 2008		E-OPS-12A
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>							
2	911000 Supervision	0	0	0	0	0	0
2	912000 Demonstrating & Selling Expenses	15,136	433,148	448,284	0	284,678	284,678
2	913000 Advertising	10,878	210,624	221,502	10,878	138,428	149,306
2	916000 Miscellaneous Sales Expenses	212,089	61	212,150	212,089	40	212,129
	<b>TOTAL SALES EXPENSES</b>	<b>238,103</b>	<b>643,833</b>	<b>881,936</b>	<b>222,967</b>	<b>423,146</b>	<b>646,113</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>							
4	920000 Salaries	237,692	18,243,885	18,481,577	161,864	11,876,222	12,038,086
4	921000 Office Supplies & Expenses	282	3,777,411	3,777,693	208	2,458,981	2,459,189
4	922000 Admin Exp Transferred--Credit	0	-38,121	-38,121	0	-24,816	-24,816
4	923000 Outside Services Employed	165	11,254,860	11,255,025	0	7,326,576	7,326,576
4	924000 Property Insurance Premium	0	1,016,752	1,016,752	0	661,875	661,875
4	925XXX Injuries and Damages	-10,102	2,989,132	2,979,030	-10,102	1,945,835	1,935,733
4	926XXX Employee Pensions and Benefits	345,396	856,071	1,201,467	256,614	557,277	813,891
4	927000 Franchise Requirements	6,327	0	6,327	0	0	0
1	928000 Regulatory Commission Expenses	1,762,844	2,943,922	4,706,766	1,047,098	1,901,479	2,948,577
4	930000 Miscellaneous General Expenses	355,515	2,908,724	3,264,239	296,684	1,893,492	2,190,176
4	931000 Rents	65,871	553,302	619,173	54,588	360,183	414,771
4	935000 Maintenance of General Plant	710,876	6,763,871	7,474,747	201,722	4,403,077	4,604,799
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,474,866</b>	<b>51,269,809</b>	<b>54,744,675</b>	<b>2,008,676</b>	<b>33,360,181</b>	<b>35,368,857</b>
E-ADP	Depreciation Expense--General Plant	1,982,778	5,552,331	7,535,109	1,227,358	3,614,401	4,841,759
E-CAM	Amortization--Intangible Plant--Software	0	3,537,973	3,537,973	0	2,303,114	2,303,114
4	Amortization of Leasehold Imp (404X50)	0	7,414	7,414	0	4,826	4,826
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>5,457,644</b>	<b>60,367,527</b>	<b>65,825,171</b>	<b>3,236,034</b>	<b>39,282,522</b>	<b>42,518,556</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>152,877,821</b>	<b>609,967,156</b>	<b>762,844,977</b>	<b>109,349,513</b>	<b>394,505,824</b>	<b>503,855,337</b>
	<b>NET OPERATING INCOME BEFORE FIT</b>			<b>136,370,481</b>			<b>84,861,180</b>
E-FIT	FEDERAL INCOME TAX--Normal Accrual			<b>24,461,795</b>			<b>18,553,914</b>
E-FIT	DEFERRED FEDERAL INCOME TAX			<b>5,639,668</b>			<b>207,980</b>
	<b>ELECTRIC NET OPERATING INCOME</b>			<b>106,269,018</b>			<b>66,099,266</b>
<b>ALLOCATION RATIOS:</b>							
E-ALL	1 Production/Transmission Ratio		100.000%			64.590%	35.410%
E-ALL	2 Number of Customers		100.000%			65.723%	34.277%
E-ALL	3 Direct Distribution Operating Expense		100.000%			67.236%	32.764%
E-ALL	4 Jurisdictional 4-Factor Ratio		100.000%			65.097%	34.903%
E-ALL	12 Net Electric Plant		100.000%			63.540%	36.460%
E-ALL	99 Not Allocated		0.000%			0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS  
 EXPENSES--ACCOUNT 0555  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis Account	Description	***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	
1	555000 PURPA	0	169,609,270	0	109,550,627	169,609,270
1	555750 Long and Short Term Purchases	0	0	0	0	0
99	555380 Idaho - WPI Amortization/Potlatch Purchases	18,077,432	0	18,077,432	0	18,077,432
1	555550 Exchanges - Non Monetary	0	-83,194	0	-53,735	-83,194
1	555700 Bookout Purchases	0	73,497,116	0	47,471,787	73,497,116
1	555710 Intercompany Purchase	0	665,810	0	430,047	665,810
TOTAL ACCOUNT 0555		18,077,432	243,689,002	0	157,398,726	261,766,434

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	Report ID: E-557-12A
For Twelve Months Ended November 30, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,123,841	5,123,841	0	3,309,489	3,309,489	0	1,814,352	1,814,352
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	40,797,271	40,797,271	0	26,350,957	26,350,957	0	14,446,314	14,446,314
1	557160	Power Supply Expense - Miscellaneous	0	3,054,529	3,054,529	0	1,972,920	1,972,920	0	1,081,609	1,081,609
99	557161	Unbilled Add-Ons	476,623	0	476,623	-26,272	0	-26,272	502,895	0	502,895
99	557162	Enron Contract Buyout - Washington	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	113,012	113,012	0	72,994	72,994	0	40,018	40,018
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-5,232,356	0	-5,232,356	-5,232,356	0	-5,232,356	0	0	0
99	557290	Washington ERM Amortization	31,133,772	0	31,133,772	31,133,772	0	31,133,772	0	0	0
99	557380	Idaho PCA Deferred	-10,353,578	0	-10,353,578	0	0	0	-10,353,578	0	-10,353,578
99	557390	Idaho PCA Amortization	10,663,296	0	10,663,296	0	0	0	10,663,296	0	10,663,296
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			27,506,459	49,093,337	76,599,796	26,372,642	31,709,385	58,082,027	1,133,817	17,383,952	18,517,769

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	Report ID: E-903-12A
For Twelve Months Ended November 30, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
2	903000	Customer Records and Collections	1,555,826	5,110,159	6,665,985	1,078,624	3,358,550	4,437,174	477,202	1,751,609	2,228,811
12	903920	A/R Sold - Program Fees	0	173,320	173,320	0	110,128	110,128	0	63,192	63,192
12	903930	A/R Sold - Maturity Yield Fee	0	850,930	850,930	0	540,681	540,681	0	310,249	310,249
		TOTAL ACCOUNT 0903	1,555,826	6,134,409	7,690,235	1,078,624	4,009,359	5,087,983	477,202	2,125,050	2,602,252

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%	65.723%	34.277%
E-ALL	12	Net Electric Plant	100.0000%	63.540%	36.460%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 E-908-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
2	908000	Customer Assistance Expense	694	506,252	0	332,724	332,724	174,222
99	908600	DSM Tariff Rider Expense Offset	13,583,443	0	11,169,682	0	11,169,682	2,413,761
99	908610	Limited Income Tax Refund Program	200,747	0	200,747	0	200,747	0
99	908690	Schedule 91 Amortization included in Unbilled	304,909	0	311,379	0	311,379	-6,470
99	908990	DSM Amortization	1,280,293	0	0	0	0	1,280,293
TOTAL ACCOUNT 0908			15,370,086	506,252	11,681,808	332,724	12,014,532	3,861,806

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	99	Not Allocated	0.000%		



<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	899,215,458	588,716,517	310,498,941
E-OPS	Operating & Maintenance Expense	643,534,159	416,409,627	227,124,532
E-OPS	Book Depreciation & Amortization	67,979,882	45,147,043	22,832,839
E-OTX	Taxes Other than FIT	51,330,936	42,298,667	9,032,269
	Net Operating Income Before FIT	136,370,481	84,861,180	51,509,301
E-INT	Less: Interest Expense	51,934,272	33,033,454	18,900,818
E-SCM	Add: Schedule M Additions	70,256,083	45,758,675	24,497,408
E-SCM	Less: Schedule M Deductions	80,272,994	41,650,289	38,622,705
	Taxable Net Operating Income	74,419,298	55,936,112	18,483,186
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	26,046,754	19,577,639	6,469,115
1	Production Tax Credit	(1,584,959)	(1,023,725)	(561,234)
	Total Net Federal Income Tax	24,461,795	18,553,914	5,907,881
E-DTE	Deferred FIT	5,639,668	207,980	5,431,688
	Total Net FIT/Deferred FIT	30,101,463	18,761,894	11,339,569
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%

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Twelve Months Ended November 30, 2008		E-SCM-12A
Average of Monthly Averages Basis		

Ref/Basis	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON ***** IDAHO *****		***** IDAHO *****	
		Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:							
12	997001 Contributions In Aid of Construction	0	6,347,464	6,347,464	0	4,033,179	4,033,179
2	997002 Injuries and Damages	0	170,500	170,500	0	112,058	112,058
12	997003 Salvage	0	-515,200	-515,200	0	-327,358	-327,358
99	997004 Boulder Park Write Off	-103,562	0	-103,562	0	0	0
4	997005 FAS106 Current Retiree Medical Accrual	0	-1,186,786	-1,186,786	0	-772,562	-772,562
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0
99	997007 Idaho PCA	325,071	0	325,071	0	325,071	325,071
99	997008 Idaho DSM Book Amortization	1,280,292	0	1,280,292	0	1,280,292	1,280,292
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,850	-21,850
1	997012 N.E. Tank Farm Diesel Spill	0	-40,366	-40,366	0	-26,072	-26,072
4	997015 Airplane Lease Payments	0	214,653	214,653	0	139,733	139,733
12	997016 Redemption Expense Amortization	0	3,280,829	3,280,829	0	2,084,639	2,084,639
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,030	0	2,450,030	0	2,450,030	2,450,030
99	997018 DSM Tariff Rider	-3,145,660	0	-3,145,660	-1,350,033	-1,350,033	-1,350,033
4	997018 DSM Tariff Rider	0	320,000	320,000	0	208,310	208,310
1	997019 CSS Temporary Service Fees	132,590	0	132,590	0	76,590	76,590
4	997020 FAS87 Current Pension Accrual	0	-1,628,246	-1,628,246	0	-1,059,939	-1,059,939
99	997021 Wartsila Generators Amortization	1,018,612	0	1,018,612	759,662	759,662	759,662
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	-134,998	0	-134,998	-134,998	-134,998	-134,998
1	997025 BPA C&RD Receipts	0	-326,610	-326,610	0	-210,957	-210,957
99	997028 RTO Funding Amortization	229,016	0	229,016	158,212	158,212	158,212
99	997029 FAS106 Post Retirement Benefits	339,358	0	339,358	250,574	250,574	250,574
12	997032 Interest Rate Swaps	0	-10,919,249	-10,919,249	0	-6,938,091	-6,938,091
99	997033 BPA Residential Exchange	4,182,382	0	4,182,382	3,307,439	3,307,439	3,307,439
99	997034 Montana Hydro Settlement	-4,224,836	0	-4,224,836	-2,775,202	-2,775,202	-2,775,202
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	-640,511	-640,511	0	-420,963	-420,963
99	997064 Chicago Climate Exchange	786,646	0	786,646	0	786,646	786,646
99	997065 Amortization - Unbilled Revenue Add-Ins	516,459	0	516,459	177,500	177,500	177,500
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	26,073,406	45,488,627	71,562,033	16,611,544	29,427,230	46,038,774
TOTAL SCHEDULE M ADDITIONS		29,724,806	40,531,277	70,256,083	19,531,318	26,227,357	45,758,675
					10,193,488	14,303,920	24,497,408

ELECTRIC SCHEDULE M ITEMS  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 E-SCM-12A

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****										
Schedule M Deductions:										
4	997036 CIT Telephone Lease	0	0	0	0	0	0	0	0	0
1	997041 Rathdrum Turbine Lease, Tax	0	3,837,435	3,837,435	0	2,478,599	2,478,599	0	1,358,836	1,358,836
99	997043 Washington Deferred Power Costs	-25,901,416	0	-25,901,416	-25,901,416	0	-25,901,416	0	0	0
1	997044 Non-Monetary Power Costs	0	83,194	83,194	0	53,735	53,735	0	29,459	29,459
1	997045 Section 199 Manufacturing Deduction	0	4,243,680	4,243,680	0	2,740,993	2,740,993	0	1,502,687	1,502,687
4	997046 Nez Perce Settlement	25,966	-9,170	16,796	31,178	-5,969	25,209	-5,212	-3,201	-8,413
99	997047 Clark Fork Preventive Maint. Exp (PME's)	306,622	0	306,622	0	0	0	306,622	0	306,622
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	95,870,767	95,870,767	0	61,674,623	61,674,623	0	34,196,144	34,196,144
99	997050 CS2 Levelized Return	183,633	0	183,633	0	0	0	183,633	0	183,633
99	997058 Colstrip Settlement - ID	985,295	0	985,295	0	0	0	985,295	0	985,295
99	997059 Colstrip Settlement - WA	450,896	0	450,896	450,896	0	450,896	0	0	0
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	127,650	127,650	0	68,442	68,442
TOTAL SCHEDULE M DEDUCTIONS		-23,949,004	104,221,998	80,272,994	-25,419,342	67,069,631	41,650,289	1,470,338	37,152,367	38,622,705

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64,590%	35.410%
E-ALL	2	Number of Customers	100.000%	65,723%	34.277%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67,236%	32.764%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65,097%	34.903%
E-ALL	10	Net Electric Distribution Plant	100.000%	61,882%	38.118%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64,331%	35.669%
E-ALL	12	Net Electric Plant	100.000%	63,540%	36.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended November 30, 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	14,970,347	9,599,885	5,370,462
99	410100	Deferred Federal Income Tax Expense - Washington	-6,871,823	-6,871,823	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,589,688	0	1,589,688
		Sub-Total	9,688,212	2,728,062	6,960,150
14	411100	Deferred Federal Income Tax Expense - Allocated	54,100	34,692	19,408
99	411100	Deferred Federal Income Tax Expense - Washington	-2,554,774	-2,554,774	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,547,870	0	-1,547,870
		Sub-Total	-4,048,544	-2,520,082	-1,528,462
		Total Deferred Federal Income Tax Expense	5,639,668	207,980	5,431,688

E-ALL	14	Net Allocated Schedule M's	100.000%	64.126%	35.874%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis		Report ID: E-INT-12A
Ref/Basis	Description	

		System	Washington	Idaho
Debt				
2	Washington Capital Structure Ratio		49.30%	
3	Idaho Capital Structure Ratio		6.491%	52.06%
1	Cost		3.200%	6.840%
	Total Cost of Debt			3.561%
Trust Preferred Securities				
2	Washington Capital Structure Ratio		4.700%	
1	Cost		6.575%	
			0.309%	
	Total Weighted Cost		3.509%	3.561%
E-APL	Net Rate Base	1,472,165,006	941,392,238	530,772,768
	Interest Deduction for FIT Calculation	51,934,272	33,033,454	18,900,818

1	Debt Cost From last ID GRC (AVU-E-08-1)
2	From last WA GRC (UE-070804)
3	#

TAXES OTHER THAN FEDERAL INCOME TAX  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>PRODUCTION &amp; TRANSMISSION</b>								
1	408130	State Excise Tax	0	7,742	0	5,001	0	2,741
1	408140	State Kwh Generation Tax	0	1,521,411	0	982,679	0	538,732
1	408150	R&P Property Tax--Production	0	6,813,178	0	4,400,632	0	2,412,546
1	408180	R&P Property Tax--Transmission	0	4,622,126	0	2,985,431	0	1,636,695
1	408160	Miscellaneous State or Local Tax--Montana	0	0	0	0	0	0
1	409100	State Income Tax--Montana & Oregon	0	597,723	0	386,069	0	211,654
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>13,562,180</b>	<b>0</b>	<b>8,759,812</b>	<b>0</b>	<b>4,802,368</b>
<b>DISTRIBUTION</b>								
99	408110	State Excise Tax	15,605,188	0	15,605,188	0	0	0
99	408120	Municipal Occupation & License Tax	16,462,127	0	13,931,800	2,530,327	0	2,530,327
99	408160	Miscellaneous State or Local Tax--WA & ID	26,930	0	0	26,930	0	26,930
99	408170	R&P Property Tax--Distribution	5,099,413	0	4,001,867	1,097,546	0	1,097,546
99	409100	State Income Tax--Idaho	575,098	0	575,098	0	0	575,098
<b>TOTAL DISTRIBUTION</b>			<b>37,768,756</b>	<b>0</b>	<b>33,538,855</b>	<b>4,229,901</b>	<b>0</b>	<b>4,229,901</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>37,768,756</b>	<b>13,562,180</b>	<b>33,538,855</b>	<b>8,759,812</b>	<b>4,229,901</b>	<b>9,032,269</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.590%	35.410%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	65.097%	34.903%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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	2,052,459	2,205,638	153,179	1,325,683	1,478,862	0	726,776	726,776
4	C-IPL	Misc Intangible Plant	0	121,554	121,554	0	79,128	79,128	0	42,426	42,426
4	C-IPL	Misc Intangible Pkt-Mainframe Software (303100)	0	9,943,282	9,943,282	0	6,472,778	6,472,778	0	3,470,504	3,470,504
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,826,030	7,826,030	0	5,094,511	5,094,511	0	2,731,519	2,731,519
4	C-IPL	Misc Intangible Pkt-Leased PC Software (303120)	0	0	0	0	0	0	0	0	0
		<b>TOTAL INTANGIBLE PLANT</b>	<b>153,179</b>	<b>35,202,457</b>	<b>35,355,636</b>	<b>153,179</b>	<b>22,827,973</b>	<b>22,981,152</b>	<b>0</b>	<b>12,374,484</b>	<b>12,374,484</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,232,652	2,232,652	0	1,442,070	1,442,070	0	790,582	790,582
1	311XXX	Structures & Improvements	0	124,649,938	124,649,938	0	80,511,395	80,511,395	0	44,138,543	44,138,543
1	312000	Boiler Plant	0	162,379,000	162,379,000	0	104,880,596	104,880,596	0	57,498,404	57,498,404
1	314000	Turbogenerator Units	0	48,123,430	48,123,430	0	31,082,923	31,082,923	0	17,040,507	17,040,507
1	315000	Accessory Electric Equipment	0	26,337,055	26,337,055	0	17,011,104	17,011,104	0	9,325,951	9,325,951
1	316000	Miscellaneous Power Plant Equipment	0	15,323,500	15,323,500	0	9,897,449	9,897,449	0	5,426,051	5,426,051
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>379,045,575</b>	<b>379,045,575</b>	<b>0</b>	<b>244,825,537</b>	<b>244,825,537</b>	<b>0</b>	<b>134,220,038</b>	<b>134,220,038</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	55,966,011	55,966,011	0	36,148,447	36,148,447	0	19,817,564	19,817,564
1	331XXX	Structures & Improvements	0	39,467,012	39,467,012	0	25,491,743	25,491,743	0	13,975,269	13,975,269
1	332XXX	Reservoirs, Dams, & Waterways	0	112,253,053	112,253,053	0	72,504,247	72,504,247	0	39,748,806	39,748,806
1	333000	Waterwheels, Turbines, & Generators	0	120,326,890	120,326,890	0	77,719,138	77,719,138	0	42,607,752	42,607,752
1	334000	Accessory Electric Equipment	0	30,062,567	30,062,567	0	19,417,412	19,417,412	0	10,645,155	10,645,155
1	335XXX	Miscellaneous Power Plant Equipment	0	6,239,787	6,239,787	0	4,030,278	4,030,278	0	2,209,509	2,209,509
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,291,518	1,291,518	0	708,045	708,045
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>366,314,883</b>	<b>366,314,883</b>	<b>0</b>	<b>236,602,783</b>	<b>236,602,783</b>	<b>0</b>	<b>129,712,100</b>	<b>129,712,100</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	15,593,201	15,593,201	0	10,071,649	10,071,649	0	5,521,552	5,521,552
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,566	21,064,566	0	13,605,603	13,605,603	0	7,458,963	7,458,963
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	197,100,118	197,100,118	0	127,306,966	127,306,966	0	69,793,152	69,793,152
1	345000	Accessory Electric Equipment	0	15,209,464	15,209,464	0	9,823,793	9,823,793	0	5,385,671	5,385,671
1	346000	Miscellaneous Power Plant Equipment	0	1,330,036	1,330,036	0	859,070	859,070	0	470,966	470,966
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>273,051,720</b>	<b>273,051,720</b>	<b>0</b>	<b>176,364,106</b>	<b>176,364,106</b>	<b>0</b>	<b>96,687,614</b>	<b>96,687,614</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,018,412,178</b>	<b>1,018,412,178</b>	<b>0</b>	<b>657,792,426</b>	<b>657,792,426</b>	<b>0</b>	<b>360,619,752</b>	<b>360,619,752</b>

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended November 30, 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	13,960,975	13,960,975	0	9,017,394	9,017,394	0	4,943,581	4,943,581
1	352XXX	Structures & Improvements	0	15,256,125	15,256,125	0	9,853,931	9,853,931	0	5,402,194	5,402,194
1	353000	Station Equipment	0	167,864,698	167,864,698	0	108,423,808	108,423,808	0	59,440,890	59,440,890
1	354000	Towers & Fixtures	0	17,087,625	17,087,625	0	11,036,897	11,036,897	0	6,050,728	6,050,728
1	355000	Poles & Fixtures	0	126,661,033	126,661,033	0	81,810,361	81,810,361	0	44,850,672	44,850,672
1	356000	Overhead Conductors & Devices	0	100,969,109	100,969,109	0	65,215,948	65,215,948	0	35,753,161	35,753,161
1	357000	Underground Conduit	0	1,831,640	1,831,640	0	1,183,056	1,183,056	0	648,584	648,584
1	358000	Underground Conductors & Devices	0	2,035,683	2,035,683	0	1,314,848	1,314,848	0	720,835	720,835
1	359000	Roads & Trails	0	1,837,281	1,837,281	0	1,186,700	1,186,700	0	650,581	650,581
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>447,504,169</b>	<b>447,504,169</b>	<b>0</b>	<b>289,042,943</b>	<b>289,042,943</b>	<b>0</b>	<b>158,461,226</b>	<b>158,461,226</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	3,985,712	0	3,985,712	3,013,920	0	3,013,920	971,792	0	971,792
99	361000	Structures & Improvements	11,267,076	0	11,267,076	8,060,216	0	8,060,216	3,206,860	0	3,206,860
99	362000	Station Equipment	83,037,558	0	83,037,558	52,821,173	0	52,821,173	30,216,385	0	30,216,385
99	364000	Poles, Towers, & Fixtures	189,590,334	0	189,590,334	115,017,307	0	115,017,307	74,573,027	0	74,573,027
99	365000	Overhead Conductors & Devices	124,582,354	0	124,582,354	73,504,422	0	73,504,422	51,077,932	0	51,077,932
99	366000	Underground Conduit	67,868,976	0	67,868,976	41,182,944	0	41,182,944	26,686,032	0	26,686,032
99	367000	Underground Conductors & Devices	109,402,892	0	109,402,892	69,426,109	0	69,426,109	39,976,783	0	39,976,783
99	368000	Line Transformers	154,822,074	0	154,822,074	99,139,384	0	99,139,384	55,682,690	0	55,682,690
99	369XXX	Services	107,091,494	0	107,091,494	65,874,043	0	65,874,043	41,217,451	0	41,217,451
99	370000	Meters	23,744,596	0	23,744,596	15,174,095	0	15,174,095	8,570,501	0	8,570,501
99	373XXX	Street Light & Signal Systems	26,838,216	0	26,838,216	14,858,906	0	14,858,906	11,979,310	0	11,979,310
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>902,231,282</b>	<b>0</b>	<b>902,231,282</b>	<b>558,072,519</b>	<b>0</b>	<b>558,072,519</b>	<b>344,158,763</b>	<b>0</b>	<b>344,158,763</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	820,284	1,597,368	2,417,652	372,436	1,039,839	1,412,275	447,848	557,529	1,005,377
4	390XXX	Structures & Improvements	5,915,845	23,793,286	29,709,131	1,667,001	15,488,715	17,155,716	4,248,844	8,304,571	12,553,415
4	391XXX	Office Furniture & Equipment	0	20,847,282	20,847,282	0	13,570,955	13,570,955	0	7,276,327	7,276,327
4	392XXX	Transportation Equipment	5,949,332	4,237,974	10,187,306	4,206,878	2,758,794	6,965,672	1,742,454	1,479,180	3,221,634
4	393000	Stores Equipment	348,977	782,151	1,131,128	132,649	509,157	641,806	216,328	272,994	489,322
4	394000	Tools, Shop & Garage Equipment	1,770,203	2,759,939	4,530,142	1,323,812	1,796,637	3,120,449	446,391	963,302	1,409,693
4	395000	Laboratory Equipment	723,874	3,122,036	3,845,910	397,762	2,032,352	2,430,114	326,112	1,089,684	1,415,796
4	396XXX	Power Operated Equipment	16,184,829	6,222,082	22,406,911	10,382,133	4,050,389	14,432,522	5,802,696	2,171,693	7,974,389
4	397XXX	Communications Equipment	6,955,193	38,088,589	45,043,782	5,031,281	24,794,529	29,825,810	1,923,912	13,294,060	15,217,972
4	398000	Miscellaneous Equipment	12,598	456,165	468,763	4,210	296,950	301,160	8,388	159,215	167,603
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL GENERAL PLANT</b>	<b>38,681,135</b>	<b>101,906,872</b>	<b>140,588,007</b>	<b>23,518,162</b>	<b>66,338,317</b>	<b>89,856,479</b>	<b>15,162,973</b>	<b>35,568,555</b>	<b>50,731,528</b>
<b>TOTAL PLANT IN SERVICE</b>											
			941,065,596	1,603,025,676	2,544,091,272	581,743,860	1,036,001,659	1,617,745,519	359,321,736	567,024,017	936,345,753
<b>CONSTRUCTION WORK IN PROGRESS</b>											
99	107XXX	GROSS ELECTRIC PLANT	0	0	0	0	0	0	0	0	0
			941,065,596	1,603,025,676	2,544,091,272	581,743,860	1,036,001,659	1,617,745,519	359,321,736	567,024,017	936,345,753



Report ID:  
E-PLT-12A

For Twelve Months Ended November 30, 2008  
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
1	108X01	Steam Production Plant	0	239,885,360	239,885,360	0	154,941,954	154,941,954	0	84,943,406	84,943,406
1	108000	Hydro Production Plant	0	86,868,045	86,868,045	0	56,108,070	56,108,070	0	30,759,975	30,759,975
1	108X03	Other Production Plant	0	49,481,833	49,481,833	0	31,960,316	31,960,316	0	17,521,517	17,521,517
1	108X04	Transmission Plant	0	146,888,602	146,888,602	0	94,875,348	94,875,348	0	52,013,254	52,013,254
E-ADP	108X05	Distribution Plant	276,909,640	0	276,909,640	171,113,543	0	171,113,543	105,796,097	0	105,796,097
E-ADP	108X06	General Plant - Non-Transportation	13,896,352	41,836,190	55,732,542	8,247,302	27,234,105	35,481,407	5,649,050	14,602,085	20,251,135
E-ADP	108X07	General Plant - Transportation	3,661,669	2,608,419	6,270,088	2,589,233	1,698,003	4,287,236	1,072,436	910,416	1,982,852
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-206,584	-206,584	0	-133,433	-133,433	0	-73,151	-73,151
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>294,467,661</b>	<b>567,361,865</b>	<b>861,829,526</b>	<b>181,950,078</b>	<b>366,684,363</b>	<b>548,634,441</b>	<b>112,517,583</b>	<b>200,677,502</b>	<b>313,195,085</b>
<b>ACCUMULATED AMORTIZATION</b>											
1	111X20/30	Intangible Plant- Production & Transmission	9,516	3,301,679	3,311,195	9,516	2,132,554	2,142,070	0	1,169,125	1,169,125
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	68,432	68,432	0	44,547	44,547	0	23,885	23,885
E-CAM	111X08	Intangible Plant-Computer Software	0	7,361,542	7,361,542	0	4,792,143	4,792,143	0	2,569,399	2,569,399
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>120,194</b>	<b>10,732,085</b>	<b>10,852,279</b>	<b>120,194</b>	<b>6,969,525</b>	<b>7,089,719</b>	<b>0</b>	<b>3,762,560</b>	<b>3,762,560</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>646,477,741</b>	<b>1,024,931,726</b>	<b>1,671,409,467</b>	<b>399,673,588</b>	<b>662,347,771</b>	<b>1,062,021,359</b>	<b>246,804,153</b>	<b>362,583,955</b>	<b>609,388,108</b>

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 November 30, 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	646,477,741	1,024,931,726	1,671,409,467	399,673,588	662,347,771	1,062,021,359	246,804,153	362,583,955	609,388,108
	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)	11,640,986	0	11,640,986	7,378,270	0	7,378,270	4,262,716	0	4,262,716
4	Deferred Gain on Sale of General Office (190850)	0	245,937	245,937	0	160,098	160,098	0	85,839	85,839
12	Deferred F.I.T. - Plant In Service (282900)	0	-224,577,945	-224,577,945	0	-142,696,826	-142,696,826	0	-81,881,119	-81,881,119
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,074,333	-8,074,333	0	-5,256,149	-5,256,149	0	-2,818,184	-2,818,184
99	ADFIT - Boulder Park Idaho Write Off (190040)	678,922	0	678,922	0	0	0	678,922	0	678,922
12	Electric portion of Bond Redemptions (283850)	0	-3,375,679	-3,375,679	0	-2,144,906	-2,144,906	0	-1,230,773	-1,230,773
1	Colstrip PCB (283200)	0	-686,465	-686,465	0	-443,388	-443,388	0	-243,077	-243,077
	TOTAL ACCUM DEFERRED INCOME TAX	12,319,908	-236,468,485	-224,148,577	7,378,270	-150,381,171	-143,002,901	4,941,638	-86,087,314	-81,145,676
	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)	5,318,664	0	5,318,664	3,817,534	0	3,817,534	1,501,130	0	1,501,130
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)	641,837	0	641,837	0	0	0	641,837	0	641,837
1	Weatherization Loans - Sandpoint (124350)	65,277	0	65,277	0	0	0	65,277	0	65,277
99	DSM Programs (186710)	2,030,602	0	2,030,602	0	0	0	2,030,602	0	2,030,602
99	Invest in Exchange Power (124900, 124930)	27,562,454	0	27,562,454	27,562,454	0	27,562,454	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)	-2,121,254	0	-2,121,254	-679,825	0	-679,825	-1,441,429	0	-1,441,429
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)	329,467	0	329,467	0	0	0	329,467	0	329,467
4	Gain on Sale of General Office Bldg (253850)	0	-702,663	-702,663	0	-457,413	-457,413	0	-245,250	-245,250
	TOTAL OTHER ADJUSTMENTS	25,606,779	-702,663	24,904,116	22,831,193	-457,413	22,373,780	2,775,586	-245,250	2,530,336
	NET RATE BASE	684,404,428	787,760,578	1,472,165,006	429,883,051	511,509,187	941,392,238	254,521,377	276,251,391	530,772,768

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%	63.540%	36.460%
E-ALL	13	Net Electric General Plant	100.000%	63.737%	36.263%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended November 30, 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	2,760,362	1,986,356	529,437	244,568
8		0	0	0	0
9		8,490	6,717	1,773	0
	TOTAL	2,768,852	1,993,073	531,210	244,568
7	404X32 PC Software	1,746,886	1,257,059	335,053	154,774
8		155,121	0	105,726	49,395
9		0	0	0	0
	TOTAL	1,902,007	1,257,059	440,779	204,169
7	404X33 PC Software Lease	0	0	0	0
8		0	0	0	0
9		0	0	0	0
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	10,303	7,414	1,976	913
8		0	0	0	0
9		0	0	0	0
	TOTAL	10,303	7,414	1,976	913
7	404X60 Leased Transportation Vehicles	0	0	0	0
8		0	0	0	0
9		0	0	0	0
	TOTAL	0	0	0	0

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%

<b>ALLOCATION OF COMM DEPRECIATION EXPENSE</b> For Twelve Months Ended November 30, 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	5,717,597	4,114,383	1,096,635	506,579
8	Utility 8	111,801	0	76,200	35,601
9	Utility 9	707,876	560,086	147,790	0
9	Utility 9 - Washington	83,872	66,361	17,511	0
9	Utility 9 - Idaho	101,926	80,646	21,280	0
		<b>6,723,072</b>	<b>4,821,476</b>	<b>1,359,416</b>	<b>542,180</b>
7	403X70 Utility 7	1,944	1,399	373	172
8	Utility 8	0	0	0	0
9	Utility 9	12,256	9,697	2,559	0
		<b>14,200</b>	<b>11,096</b>	<b>2,932</b>	<b>172</b>

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%

COMMON GENERAL PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

ReffBasis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	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	1,898,462	0	0	1,366,133	1,366,133	0	0	364,125	364,125	0	168,204	168,204
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	0	208,461	208,461	0	0	55,007	55,007	0	0	0
		TOTAL ACCOUNT	3,454,677	372,436	447,848	1,597,368	2,417,652	98,275	91,284	419,132	608,691	260,130	168,204	428,334
	390XXX	Structures & Improvements												
99		Utility 0	2,151,974	435,725	1,117,797	598,452	2,151,974	0	0	0	0	0	0	0
99		Utility 1	853,180	0	0	0	853,180	853,180	0	0	853,180	0	0	0
99		Utility 2	2,610,252	0	0	0	2,610,252	0	0	0	2,610,252	0	0	2,610,252
7		Utility 7	28,435,653	0	0	20,462,296	20,462,296	0	0	5,453,958	5,453,958	0	2,519,399	2,519,399
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,556,174	1,231,276	0	0	1,231,276	324,898	0	0	324,898	0	0	0
9		Utility 9 - Idaho	3,957,240	0	3,131,047	0	3,131,047	826,193	0	0	826,193	0	0	0
9		Utility 9 - Allocated	3,453,576	0	0	2,732,538	2,732,538	0	0	721,038	721,038	0	0	0
		TOTAL ACCOUNT	43,018,049	1,667,001	4,248,844	23,793,286	29,709,131	1,178,078	826,193	6,174,996	8,179,267	2,610,252	2,519,399	5,129,651
	391XXX	Office Furniture & Equipment												
99		Utility 0	659,724	0	0	659,724	659,724	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	404	0	0	0	404	0	0	0	404	0	0	404
7		Utility 7	28,053,861	0	0	20,187,558	20,187,558	0	0	5,380,731	5,380,731	0	2,485,572	2,485,572
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	29,092,860	0	0	20,847,282	20,847,282	0	0	5,638,958	5,638,958	404	2,606,216	2,606,620
	392XXX	Transportation Equipment												
99		Utility 0	8,676,043	3,625,870	1,379,638	3,670,535	8,676,043	0	0	0	0	0	0	0
99		Utility 1	3,606,885	0	0	0	3,606,885	2,453,295	806,722	346,868	3,606,885	0	0	0
99		Utility 2	1,609,534	0	0	0	1,609,534	0	0	0	1,609,534	0	0	1,609,534
7		Utility 7	101,095	0	0	72,748	72,748	0	0	19,390	19,390	0	8,957	8,957
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	734,319	581,008	0	0	581,008	153,311	0	0	153,311	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	625,225	0	0	494,691	494,691	0	0	130,534	130,534	0	0	0
		TOTAL ACCOUNT	15,811,653	4,206,878	1,742,454	4,237,974	10,187,306	2,606,606	902,458	496,792	4,005,856	1,609,534	8,957	1,618,491

COMMON GENERAL PLANT  
For Twelve Months Ended November 30, 2008  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	ELECTRIC *****			GAS NORTH *****			GAS *****			Total	
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon		Allocated
<b>393000 Stores Equipment</b>													
99		Utility 0	21,953	30,140	291,769	343,862	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	84,271	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	55,321	0	55,321	0
7		Utility 7	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
9		Utility 9 - Wa	110,696	0	0	110,696	29,210	0	0	0	0	0	0
9		Utility 9 - Idaho	0	186,188	0	186,188	0	49,129	0	0	0	49,129	0
9		Utility 9 - Allocated	0	0	490,382	490,382	0	0	129,398	0	0	129,398	0
		<b>TOTAL ACCOUNT</b>	<b>132,649</b>	<b>216,328</b>	<b>782,151</b>	<b>1,131,128</b>	<b>113,481</b>	<b>49,129</b>	<b>129,398</b>	<b>55,321</b>	<b>0</b>	<b>292,008</b>	<b>55,321</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>													
99		Utility 0	1,288,376	438,825	1,613,162	3,340,363	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	961,327	451,306	427,658	0	0	1,840,291	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	925,099	925,099	0	0	246,573	0	113,902	246,573	982,263
8		Utility 8	0	0	0	0	0	0	322,310	0	150,584	322,310	113,902
9		Utility 9 - Wa	35,436	0	0	35,436	9,351	0	0	0	0	9,351	0
9		Utility 9 - Idaho	0	7,566	0	7,566	0	1,997	0	0	0	1,997	0
9		Utility 9 - Allocated	0	0	221,678	221,678	0	0	58,494	0	0	58,494	0
		<b>TOTAL ACCOUNT</b>	<b>1,323,812</b>	<b>446,391</b>	<b>2,759,939</b>	<b>4,530,142</b>	<b>970,678</b>	<b>453,303</b>	<b>1,055,035</b>	<b>982,263</b>	<b>264,486</b>	<b>2,479,016</b>	<b>982,263</b>
<b>395000 Laboratory Equipment</b>													
99		Utility 0	360,191	314,119	2,403,317	3,077,627	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	179,958	58,690	314,344	0	0	552,992	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	164,189	164,189	0	0	43,762	0	20,216	43,762	343,390
8		Utility 8	0	0	0	0	0	0	11,768	0	5,498	11,768	20,216
9		Utility 9 - Wa	37,571	0	0	37,571	9,914	0	0	0	0	9,914	0
9		Utility 9 - Idaho	0	11,993	0	11,993	0	3,165	0	0	0	3,165	0
9		Utility 9 - Allocated	0	0	554,530	554,530	0	0	146,325	0	0	146,325	0
		<b>TOTAL ACCOUNT</b>	<b>397,762</b>	<b>326,112</b>	<b>3,122,036</b>	<b>3,845,910</b>	<b>189,872</b>	<b>61,855</b>	<b>516,199</b>	<b>343,390</b>	<b>25,714</b>	<b>767,926</b>	<b>343,390</b>
<b>396XXX Power Operated Equipment</b>													
99		Utility 0	10,132,054	5,617,383	5,507,826	21,257,263	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	2,587,077	763,032	368,144	0	0	3,718,253	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	398,684	398,684	0	0	106,264	0	49,088	106,264	43,834
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	250,079	0	0	250,079	65,989	0	0	0	0	65,989	0
9		Utility 9 - Idaho	0	185,313	0	185,313	0	48,899	0	0	0	48,899	0
9		Utility 9 - Allocated	0	0	315,572	315,572	0	0	83,270	0	0	83,270	0
		<b>TOTAL ACCOUNT</b>	<b>10,382,133</b>	<b>5,802,696</b>	<b>6,222,082</b>	<b>22,406,911</b>	<b>2,653,066</b>	<b>811,931</b>	<b>557,678</b>	<b>43,834</b>	<b>49,088</b>	<b>4,022,675</b>	<b>43,834</b>

COMMON GENERAL PLANT  
 For Twelve Months Ended November 30, 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	
397XXX		Communication Equipment													
99		Utility 0	34,088,783	4,675,227	1,859,861	27,553,695	34,088,783	0	0	0	0	0	0	0	
99		Utility 1	695,402	0	0	0	695,402	404,671	290,731	0	0	0	0	0	
99		Utility 2	480,229	0	0	0	480,229	0	0	0	0	480,645	-416	480,229	
7		Utility 7	6,533,786	0	0	4,701,712	4,701,712	0	0	1,253,180	1,253,180	0	578,893	578,893	
8		Utility 8	947,098	0	0	0	947,098	0	0	645,514	645,514	0	301,584	301,584	
9		Utility 9 - Wa	450,006	356,054	0	356,054	450,006	93,952	0	0	93,952	0	0	0	
9		Utility 9 - Idaho	80,952	0	64,051	64,051	80,952	0	16,901	0	16,901	0	0	0	
9		Utility 9 - Allocated	7,372,390	0	0	5,833,182	7,372,390	0	0	1,539,208	1,539,208	0	0	0	
		TOTAL ACCOUNT	50,648,646	5,031,281	1,923,912	38,088,589	50,648,646	498,623	307,632	3,437,902	4,244,157	480,645	880,061	1,360,706	
398000		Miscellaneous Equipment													
99		Utility 0	3,891	0	2,785	1,106	3,891	0	0	0	0	0	0	0	
99		Utility 1	31,332	0	0	0	31,332	0	0	31,332	31,332	0	0	0	
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	622,553	0	0	447,989	447,989	0	0	119,406	119,406	0	55,158	55,158	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	5,321	4,210	0	4,210	5,321	1,111	0	0	1,111	0	0	0	
9		Utility 9 - Idaho	7,082	0	5,603	5,603	7,082	0	1,479	0	1,479	0	0	0	
9		Utility 9 - Allocated	8,936	0	0	7,070	8,936	0	0	1,866	1,866	0	0	0	
		TOTAL ACCOUNT	679,115	4,210	8,388	456,165	679,115	1,111	1,479	152,604	155,194	0	55,158	55,158	
		TOTAL GENERAL PLANT	183,944,812	23,518,162	15,162,973	101,906,872	183,944,812	8,309,790	3,505,264	18,578,694	30,393,748	6,385,773	6,577,283	12,963,056	

ALLOCATION RATIOS:

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

<b>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT</b> For Twelve Months Ended November 30, 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
<b>Accumulated Depreciation - General Plant</b>						
99	108X06	Utility 0	38,080,858	38,080,858	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-83,162	-83,162	0	0
99	108X06	Utility 1	3,831,806	0	3,831,806	0
99	108X06	Utility 2	1,756,256	0	0	1,756,256
7	108X06	Utility 7	9,320,965	6,707,366	1,787,761	825,837
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-331,316	-238,415	-63,546	-29,355
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	691,827	0	471,529	220,298
9	108X06	Utility 9	14,238,638	11,265,895	2,972,743	0
		<b>Total</b>	<b>67,505,872</b>	<b>55,732,542</b>	<b>9,000,293</b>	<b>2,773,036</b>

<b>Accumulated Depreciation - General Plant, Transportation</b>						
99	108X07	Utility 0	5,745,655	5,745,655	0	0
99	108X07	Utility 1	622,526	0	622,526	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	851,805	0	0	851,805
7	108X07	Utility 7	23,705	17,058	4,547	2,100
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	641,257	507,375	133,882	0
9	108X07	Utility 9	0	0	0	0
		<b>Total</b>	<b>7,884,948</b>	<b>6,270,088</b>	<b>760,955</b>	<b>853,905</b>

**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 November 30, 2008  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID: E-ADP-12A		***** SYSTEM ***** WASHINGTON ***** IDAHO *****						
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>								
E-PLT		Plant in Service	902,231,282	0	902,231,282	558,072,519	0	558,072,519
E-PLT	360200	Less Land and Land Rights	3,985,712	0	3,985,712	3,013,920	0	3,013,920
		Depreciable Distribution Plant	898,245,570	0	898,245,570	555,058,599	0	555,058,599
		Percentage	0.000%	0.000%	100.000%	61.794%	0.000%	38.206%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
108X05		Accumulated Depreciation	0	276,909,640	276,909,640	171,113,543	0	171,113,543
<b>JURISDICTIONAL ALLOCATION:</b>								
108X05		Accumulated Depreciation	276,909,640	0	276,909,640	171,113,543	0	171,113,543
<b>GENERAL PLANT - NON TRANSPORTATION</b>								
E-PLT		General Plant In Service	38,681,135	101,906,872	140,588,007	23,518,162	66,338,317	89,856,479
E-PLT	389XXX	Less: General Land and Land Rights	820,284	1,597,368	2,417,652	372,436	1,039,839	1,412,275
E-PLT	392XXX	Less: General Transportation Plant	5,949,332	4,237,974	10,187,306	4,206,878	2,758,794	6,965,672
		Depreciable Non Transpport General Plant	31,911,519	96,071,530	127,983,049	18,938,848	62,539,684	81,478,532
		Percentage	75.066%	75.066%	100.000%	14.798%	10.136%	10.136%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
C-ADP		Accumulated Depreciation--Electric General Plant	41,836,190	55,732,542	97,568,732	8,247,302	5,649,050	13,896,352
		Common Depreciation Expense (C-DEP)	3,308,937	4,674,469	7,983,406	691,728	473,804	1,165,532
		Washington Depreciation Expense (C-DEP)	66,361	80,646	147,007	66,361	0	147,007
		Idaho Depreciation Expense (C-DEP)	1,996,716	2,625,673	4,622,389	442,655	1,299,802	1,742,457
		Depreciation Expense	1,941,497	5,505,653	7,447,150	1,200,744	3,584,015	4,784,759
<b>JURISDICTIONAL ALLOCATION:</b>								
4		Accumulated Depreciation--Electric General Plant	13,896,352	41,836,190	55,732,542	8,247,302	27,234,105	35,481,407
4		Depreciation Expense (C-DEP)	1,165,532	3,308,937	4,474,469	691,728	2,284,213	2,975,941
99		Depreciation Expense (C-DEP) Directly Assigned	147,007	0	147,007	66,361	0	66,361
4		Depreciation Expense	628,958	1,996,716	2,625,674	442,655	1,299,802	1,742,457
		Total Depreciation Expense	1,941,497	5,505,653	7,447,150	1,200,744	3,584,015	4,784,759
<b>GENERAL PLANT--TRANSPORTATION</b>								
E-PLT	392XXX	Transportation General Plant	5,949,332	4,237,974	10,187,306	4,206,878	2,758,794	6,965,672
		Percentage	41.601%	41.601%	100.000%	41.295%	41.295%	17.104%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
C-ADP		Accumulated Depreciation--Electric General Plant	2,608,419	4,616	2,613,035	2,589,233	3,005	2,592,238
		Depreciation Expense (C-DEP)	4,616	42,062	46,678	4,582	22,032	26,614
		Depreciation Expense	34,801	42,062	76,863	22,032	27,381	49,413
<b>JURISDICTIONAL ALLOCATION:</b>								
4		Accum Dep--Elect Genl Plant (Electric Portion)	3,661,669	2,608,419	6,270,088	2,589,233	1,698,003	4,287,236
4		Depreciation Expense (C-DEP)	6,480	4,616	11,096	4,582	3,005	7,587
4		Depreciation Expense	34,801	42,062	76,863	22,032	27,381	49,413
		Total Depreciation Expense	41,281	46,678	87,959	26,614	30,386	57,000
<b>ALLOCATION RATIOS:</b>								
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	100.000%	100.000%	65.097%	65.097%	34.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	303000 Intangible Plant			303100 Misc Intangible Plant--Mainframe Software			303110 Misc Intangible Plant--PC Software			303120 Misc Intangible Plant-- Leased PC Software			Total
			Total	Direct - Idaho	Allocated	Total	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	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	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	153,629	0	0	121,554	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	571,528	0	0	121,554	121,554	249,449	168,450	32,075	32,075	449,974	0	0	0
99		Utility 0	372,188	0	0	372,188	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
99		Utility 2	46,440	0	0	0	0	0	0	0	0	0	46,440	0	0
7		Utility 7	13,300,575	0	0	9,571,094	9,571,094	0	0	2,551,050	2,551,050	0	1,178,431	0	0
8		Utility 8	0	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	0
		TOTAL ACCOUNT	13,719,203	0	0	9,943,282	9,943,282	0	0	2,551,050	2,551,050	46,440	1,178,431	0	0
99		Utility 0	1,207,506	0	0	1,207,506	0	0	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,197,504	0	0	6,618,524	6,618,524	0	0	1,764,081	1,764,081	0	814,899	0	0
8		Utility 8	723,251	0	0	0	0	0	0	492,946	492,946	0	230,305	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,136,072	0	0	7,826,030	7,826,030	0	0	2,264,838	2,264,838	0	1,045,204	0	0
99		Utility 0	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	0
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	0	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	0
		TOTAL	25,426,803	0	0	17,890,866	17,890,866	249,449	168,450	4,847,963	5,265,862	46,440	2,223,635	0	0

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-12A
For Twelve Months Ended November 30, 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	840,490	840,490	0	0
99	2,853	0	2,853	0
99	0	0	0	0
99	8,901	0	0	8,901
99	0	0	0	0
7	9,058,065	6,518,184	1,737,337	802,545
8	476,921	0	325,055	151,866
9	3,625	2,868	757	0
	<u>10,390,855</u>	<u>7,361,542</u>	<u>2,066,002</u>	<u>963,312</u>

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Leasehold Improvements (111X50/60)				
99	0	0	0	0
99	0	0	0	0
99	0	0	0	0
7	85,937	61,840	16,483	7,614
8	0	0	0	0
9	8,332	6,592	1,740	0
	<u>94,269</u>	<u>68,432</u>	<u>18,223</u>	<u>7,614</u>

ALLOCATION RATIOS:

	7	8	9	99
E-ALL	100.000%	100.000%	100.000%	0.000%
E-ALL	71.960%	0.000%	79.122%	0.000%
E-ALL	19.180%	68.157%	20.878%	0.000%
E-ALL	8.860%	31.843%	0.000%	0.000%

**COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE**  
 Report ID: E-CAM-12A  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

\*\*\*\*\* 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	9,943,282	9,943,282	0	6,472,778	6,472,778	0	3,470,504	3,470,504
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,826,030	7,826,030	0	5,094,511	5,094,511	0	2,731,519	2,731,519
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	17,769,312	17,769,312	0	11,567,289	11,567,289	0	6,202,023	6,202,023
Percentage			0	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48) Amortization Expense (404X3X)		7,361,542	7,361,542		0	0		0	0
				3,537,973	3,537,973		0	0		0	0
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	7,361,542	7,361,542	0	4,792,143	4,792,143	0	2,569,399	2,569,399
4		Amortization Expense (404X3X)	0	3,537,973	3,537,973	0	2,303,114	2,303,114	0	1,234,859	1,234,859

**ALLOCATION RATIOS:**

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
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ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis		Report ID: C-DTX-12A				
Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas

Deferred FIT - Common Plant (For Report APL)

7	282900	Utility 7	-9,509,432	-6,842,987	-1,823,909	-842,536
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,556,263	-1,231,346	-324,917	0
		Total	-11,065,695	-8,074,333	-2,148,826	-842,536

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><b>ELECTRIC RATE OF RETURN</b>                  For Month Ended November 30, 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	6,501,940	3,059,776	3,442,164
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,197	16,197
Adjusted Net Operating Income			6,501,940	3,043,579	3,458,361
E-APL		Electric Net Rate Base	1,501,490,341	962,765,609	538,724,732
RATE OF RETURN			0.433%	0.316%	0.642%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended November 30, 2008		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	64.590%	35.410%
2	Input	Number of Customers	354,035	232,572	121,463
		Percent	100.000%	65.692%	34.308%
3	E-OPS	Direct Distribution Operating Expense	1,285,974	860,700	425,274
		Percent	100.000%	66.930%	33.070%
	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 Month Ended November 30, 2008		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System		Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor				
		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%	16.230%	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%
7						
Input		Gas North/Oregon 4-Factor				
		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		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%
8						



ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended November 30, 2008		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	35,933,419	32,765,739	3,167,680
		Direct O & M Accts 901 - 935	23,264,202	16,546,598	6,717,604
		Adjustments	0	0	0
		Total	59,197,621	49,312,337	9,885,284
		Percentage	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	E-PLT	Net Electric Distribution Plant	643,454,161	399,922,475	243,531,686
		Percent	100.000%	62.152%	37.848%
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,069,788	3,915,159	2,154,629
		Percent	100.000%	64.502%	35.498%
12	E-PLT	Net Electric Plant	1,704,189,950	1,084,497,821	619,692,129
		Percent	100.000%	63.637%	36.363%
13	E-PLT	Net Electric General Plant	82,199,922	52,471,507	29,728,415
		Percent	100.000%	63.834%	36.166%
14	E-SCM	Net Allocated Schedule M's	-4,464,050	-2,878,429	-1,585,621
		Percent	100.000%	64.480%	35.520%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended November 30, 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)

	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	-16,197	16,197
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 Month Ended November 30, 2008  
 A Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 E-OFS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	21,134,869	0	21,134,869	13,736,986	0	13,736,986	7,397,883	0	7,397,883
99	442200	Commercial - Firm & Int.	19,902,659	0	19,902,659	13,705,893	0	13,705,893	6,196,766	0	6,196,766
1	442300	Industrial	9,330,469	0	9,330,469	3,620,432	0	3,620,432	5,710,037	0	5,710,037
99	444000	Public Street & Highway Lighting	516,186	0	516,186	346,822	0	346,822	169,364	0	169,364
99	499XXX	Unbilled Revenue	2,998,158	0	2,998,158	1,505,378	0	1,505,378	1,492,780	0	1,492,780
99	448000	Interdepartmental Revenue	85,109	0	85,109	70,138	0	70,138	14,971	0	14,971
		TOTAL SALES TO ULTIMATE CUSTOMERS	53,967,450	0	53,967,450	32,985,649	0	32,985,649	20,981,801	0	20,981,801
1	447XXX	Sales for Resale	0	18,783,749	18,783,749	0	12,132,423	12,132,423	0	6,651,326	6,651,326
		TOTAL SALES OF ELECTRICITY	53,967,450	18,783,749	72,751,199	32,985,649	12,132,423	45,118,072	20,981,801	6,651,326	27,633,127
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	46,995	0	46,995	30,008	0	30,008	16,987	0	16,987
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	244,527	11,648	256,175	159,400	7,523	166,923	85,127	4,125	89,252
1	456XXX	Other Electric Revenues	1,507,616	2,459,539	3,967,155	1,507,578	1,588,616	3,096,194	38	870,923	870,961
		TOTAL OTHER OPERATING REVENUE	1,799,138	2,496,389	4,295,527	1,696,986	1,612,417	3,309,403	102,152	883,972	986,124
		TOTAL ELECTRIC REVENUE	55,766,588	21,280,138	77,046,726	34,682,635	13,744,840	48,427,475	21,083,953	7,535,298	28,619,251
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	36,226	36,226	0	23,398	23,398	0	12,828	12,828
1	501000	Fuel	0	2,309,434	2,309,434	0	1,491,663	1,491,663	0	817,771	817,771
1	502000	Steam Expense	0	137,686	137,686	0	88,931	88,931	0	48,755	48,755
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	59,552	59,552	0	38,465	38,465	0	21,087	21,087
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	99,808	1,446,150	1,346,342	64,466	1,410,808	0	35,342	35,342
1	507000	Rent	0	2,327	2,327	0	1,503	1,503	0	824	824
		MAINTENANCE									
1	510000	Supervision & Engineering	0	35,324	35,324	0	22,816	22,816	0	12,508	12,508
1	511000	Structures	0	40,391	40,391	0	26,089	26,089	0	14,302	14,302
1	512000	Boiler Plant	0	385,814	385,814	0	249,197	249,197	0	136,617	136,617
1	513000	Electric Plant	0	38,015	38,015	0	24,554	24,554	0	13,461	13,461
1	514000	Miscellaneous Steam Plant	0	51,549	51,549	0	33,295	33,295	0	18,254	18,254
		TOTAL STEAM POWER GENERATION EXP	1,346,342	3,196,126	4,542,468	1,346,342	2,064,377	3,410,719	0	1,131,749	1,131,749

ELECTRIC OPERATING STATEMENT  
 For Month Ended November 30, 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
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	147,619	147,619	0	95,347	95,347	0	52,272	52,272
1	536000	Water for Power	0	55,540	55,540	0	35,873	35,873	0	19,667	19,667
1	537000	Hydraulic Expense	154,226	40,854	195,080	85,127	26,388	111,515	69,099	14,466	83,565
1	538000	Electric Expense	0	370,517	370,517	0	239,317	239,317	0	131,200	131,200
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	68,738	68,738	0	44,398	44,398	0	24,340	24,340
1	540000	Rent	30,057	53,382	83,439	0	34,479	34,479	30,057	18,903	48,960
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	15,938	15,938	0	10,294	10,294	0	5,644	5,644
1	542000	Structures	0	32,134	32,134	0	20,755	20,755	0	11,379	11,379
1	543000	Reservoirs, Dams, & Waterways	0	21,256	21,256	0	13,729	13,729	0	7,527	7,527
1	544000	Electric Plant	0	159,780	159,780	0	103,202	103,202	0	56,578	56,578
1	545000	Miscellaneous Hydraulic Plant	0	25,704	25,704	0	16,602	16,602	0	9,102	9,102
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>184,283</b>	<b>991,462</b>	<b>1,175,745</b>	<b>85,127</b>	<b>640,384</b>	<b>725,511</b>	<b>99,156</b>	<b>351,078</b>	<b>450,234</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	178,352	178,352	0	115,198	115,198	0	63,154	63,154
1	547000	Fuel	0	9,673,576	9,673,576	0	6,248,163	6,248,163	0	3,425,413	3,425,413
1	548000	Generation Expense	0	126,431	126,431	0	81,662	81,662	0	44,769	44,769
1	549000	Miscellaneous Other Power Generation Expense	0	43,939	43,939	0	28,380	28,380	0	15,559	15,559
1	550000	Rent	0	3,506	3,506	0	2,265	2,265	0	1,241	1,241
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	17,665	17,665	0	11,410	11,410	0	6,255	6,255
1	552000	Structures	0	561	561	0	362	362	0	199	199
1	553000	Generating & Electric Equipment	0	115,656	115,656	0	74,702	74,702	0	40,954	40,954
1	554000	Miscellaneous Other Power Generation Plant	0	6,718	6,718	0	4,339	4,339	0	2,379	2,379
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>10,166,404</b>	<b>10,166,404</b>	<b>0</b>	<b>6,566,481</b>	<b>6,566,481</b>	<b>0</b>	<b>3,599,923</b>	<b>3,599,923</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXXX	Purchased Power	1,637,656	23,810,755	25,448,411	0	15,379,366	15,379,366	1,637,656	8,431,389	10,069,045
1	556000	System Control & Load Dispatching	0	38,243	38,243	0	24,701	24,701	0	13,542	13,542
E-557	557XXXX	Other Expense	4,401,014	2,556,695	6,957,709	2,509,356	1,651,370	4,160,726	1,891,658	905,325	2,796,983
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>6,038,670</b>	<b>26,405,693</b>	<b>32,444,363</b>	<b>2,509,356</b>	<b>17,055,437</b>	<b>19,564,793</b>	<b>3,529,314</b>	<b>9,350,256</b>	<b>12,879,570</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>7,569,295</b>	<b>40,759,685</b>	<b>48,328,980</b>	<b>3,940,825</b>	<b>26,326,679</b>	<b>30,267,504</b>	<b>3,628,470</b>	<b>14,433,006</b>	<b>18,061,476</b>

ELECTRIC OPERATING STATEMENT  
 For Month Ended November 30, 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
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	19,084	163,781	182,865	13,184	105,786	118,970	5,900	57,995	63,895
1	561000	Load Dispatching	0	152,438	152,438	0	98,460	98,460	0	53,978	53,978
1	562000	Station Expense	0	17,626	17,626	0	11,385	11,385	0	6,241	6,241
1	563000	Overhead Line Expense	0	27,377	27,377	0	17,683	17,683	0	9,694	9,694
1	565000	Transmission of Electricity by Others	0	1,157,969	1,157,969	0	747,932	747,932	0	410,037	410,037
1	566000	Miscellaneous Transmission Expense	0	92,746	92,746	0	59,905	59,905	0	32,841	32,841
1	567000	Rent	0	7,516	7,516	0	4,855	4,855	0	2,661	2,661
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	38,810	38,810	0	25,067	25,067	0	13,743	13,743
1	569000	Structures	0	19,564	19,564	0	12,636	12,636	0	6,928	6,928
1	570000	Station Equipment	0	72,960	72,960	0	47,125	47,125	0	25,835	25,835
1	571000	Overhead Lines	0	126,877	126,877	0	81,950	81,950	0	44,927	44,927
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	429	429	0	277	277	0	152	152
1		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>19,084</b>	<b>1,878,093</b>	<b>1,897,177</b>	<b>13,184</b>	<b>1,213,061</b>	<b>1,226,245</b>	<b>5,900</b>	<b>665,032</b>	<b>670,932</b>
<b>Depreciation &amp; Amortization</b>											
1	403X40	Deprec-Prod Plant (403x10, 403x20, 403x30)	0	2,216,706	2,216,706	0	1,431,770	1,431,770	0	784,936	784,936
1	403X40	Depreciation Expense-Transmission Plant	0	774,736	774,736	0	500,402	500,402	0	274,334	274,334
1	404X30	Amortization of Limited-Term Plant	232	7,703	7,935	232	4,975	5,207	0	2,728	2,728
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	-185,464	0	-185,464	-154,576	0	-154,576	-30,888	0	-30,888
		Taxes Other Than FIT--Prod & Trans	0	833,092	833,092	0	538,094	538,094	0	294,998	294,998
E-OTX		<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>	<b>-23,809</b>	<b>3,860,370</b>	<b>3,836,561</b>	<b>54,015</b>	<b>2,493,412</b>	<b>2,547,427</b>	<b>-77,824</b>	<b>1,366,958</b>	<b>1,289,134</b>
		<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>	<b>7,564,570</b>	<b>46,498,148</b>	<b>54,062,718</b>	<b>4,008,024</b>	<b>30,033,152</b>	<b>34,041,176</b>	<b>3,556,546</b>	<b>16,464,996</b>	<b>20,021,542</b>

ELECTRIC OPERATING STATEMENT  
 For Month Ended November 30, 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	31,130	80,841	111,971	19,506	54,107	73,613	11,624	26,734	38,358
3	582000	Station Expense	42,789	164	42,953	30,372	110	30,482	12,417	54	12,471
3	583000	Overhead Line Expense	45,474	72,611	118,085	38,015	48,599	86,614	7,459	24,012	31,471
3	584000	Underground Line Expense	61,192	0	61,192	32,858	0	32,858	28,334	0	28,334
3	585000	Street Light & Signal System Operation Expense	22,171	0	22,171	3,068	0	3,068	19,103	0	19,103
3	586000	Meter Expense	121,473	0	121,473	117,641	0	117,641	3,832	0	3,832
3	587000	Customer Installations Expense	55,762	0	55,762	25,504	0	25,504	30,258	0	30,258
3	588000	Miscellaneous Distribution Expense	185,503	136,598	322,101	133,015	91,425	224,440	52,488	45,173	97,661
3	589000	Rent	0	16,372	16,372	0	10,958	10,958	0	5,414	5,414
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	40,781	55,525	96,306	23,930	37,163	61,093	16,851	18,362	35,213
3	591000	Structures	18,674	0	18,674	10,862	0	10,862	7,812	0	7,812
3	592000	Station Equipment	48,092	-371	47,721	33,849	-248	33,601	14,243	-123	14,120
3	593000	Overhead Lines	406,505	0	406,505	238,217	0	238,217	168,288	0	168,288
3	594000	Underground Lines	52,076	0	52,076	37,280	0	37,280	14,796	0	14,796
3	595000	Line Transformers	26,288	14,092	40,380	23,828	9,432	33,260	2,460	4,660	7,120
3	596000	Street Light & Signal System Maintenance Exp	98,825	0	98,825	74,087	0	74,087	24,738	0	24,738
3	597000	Meters	6,891	0	6,891	3,995	0	3,995	2,896	0	2,896
3	598000	Miscellaneous Distribution Expense	22,348	7,483	29,831	14,673	5,008	19,681	7,675	2,475	10,150
<b>TOTAL DISTRIBUTION OPERATING EXP</b>											
			1,285,974	383,315	1,669,289	860,700	256,554	1,117,254	425,274	126,761	552,035
99	403X50	Depreciation Expense--Distribution Plant	2,095,738	0	2,095,738	1,351,643	0	1,351,643	744,095	0	744,095
E-OTX		Taxes Other Than FIT--Distribution	3,149,921	0	3,149,921	2,747,114	0	2,747,114	402,807	0	402,807
			6,531,633	383,315	6,914,948	4,959,457	256,554	5,216,011	1,572,176	126,761	1,698,937
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	39,341	39,341	0	25,844	25,844	0	13,497	13,497
2	902000	Meter Reading Expenses	172,502	4,379	176,881	154,298	2,877	157,175	18,204	1,502	19,706
E-903	903XXX	Customer Records & Collection Expenses	124,496	553,573	678,069	85,920	361,085	447,005	38,576	192,488	231,064
2	904000	Uncollectible Accounts	0	211,289	211,289	0	138,800	138,800	0	72,489	72,489
2	905000	Misc Customer Accounts	0	14,662	14,662	0	9,632	9,632	0	5,030	5,030
			296,998	823,244	1,120,242	240,218	538,238	778,456	56,780	285,006	341,786
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	1,301,882	35,513	1,337,395	996,508	23,329	1,019,837	305,374	12,184	317,558
2	909000	Advertising	5,361	10,542	15,903	4,013	6,925	10,938	1,348	3,617	4,965
2	910000	Misc Customer Service & Info Exp	0	14,466	14,466	0	9,503	9,503	0	4,963	4,963
			1,307,243	60,521	1,367,764	1,000,521	39,757	1,040,278	306,722	20,764	327,486

ELECTRIC OPERATING STATEMENT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-1A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>							
2	911000 Supervision	0	0	0	0	0	0
2	912000 Demonstrating & Selling Expenses	1,421	-18,983	-17,562	0	-12,470	-12,470
2	913000 Advertising	3,101	20,866	23,967	3,101	13,707	16,808
2	916000 Miscellaneous Sales Expenses	16,613	0	16,613	16,613	0	16,613
	<b>TOTAL SALES EXPENSES</b>	<b>21,135</b>	<b>1,883</b>	<b>23,018</b>	<b>19,714</b>	<b>1,237</b>	<b>20,951</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>							
4	920000 Salaries	19,451	1,387,870	1,407,321	12,477	903,462	915,939
4	921000 Office Supplies & Expenses	16	350,193	350,209	16	227,965	227,981
4	922000 Admin Exp Transferred--Credit	0	-4,540	-4,540	0	-2,955	-2,955
4	923000 Outside Services Employed	0	883,980	883,980	0	575,444	575,444
4	924000 Property Insurance Premium	0	82,269	82,269	0	53,555	53,555
4	925XXX Injuries and Damages	0	261,538	261,538	0	170,253	170,253
4	926XXX Employee Pensions and Benefits	28,280	74,085	102,365	20,881	48,227	69,108
4	927000 Franchise Requirements	527	0	527	0	0	0
1	928000 Regulatory Commission Expenses	161,826	252,236	414,062	106,637	162,919	269,556
4	930000 Miscellaneous General Expenses	10,872	135,648	146,520	8,265	88,303	96,568
4	931000 Rents	6,502	46,612	53,114	5,494	30,343	35,837
4	935000 Maintenance of General Plant	37,649	542,424	580,073	10,388	353,102	363,490
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>265,123</b>	<b>4,012,315</b>	<b>4,277,438</b>	<b>164,158</b>	<b>2,610,618</b>	<b>2,774,776</b>
E-ADP	Depreciation Expense--General Plant	172,512	487,949	660,461	106,724	317,640	424,364
E-CAM	Amortization--Intangible Plant--Software	0	313,893	313,893	0	204,335	204,335
4	Amortization of Leasehold Imp (404X50)	0	618	618	0	402	402
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>437,635</b>	<b>4,814,775</b>	<b>5,252,410</b>	<b>270,882</b>	<b>3,132,995</b>	<b>3,403,877</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>16,159,214</b>	<b>52,581,886</b>	<b>68,741,100</b>	<b>10,498,816</b>	<b>34,001,933</b>	<b>44,500,749</b>
	<b>NET OPERATING INCOME BEFORE FIT</b>		<b>8,305,626</b>	<b>3,926,726</b>			<b>4,378,900</b>
E-FIT	FEDERAL INCOME TAX--Normal Accrual						
E-FIT	DEFERRED FEDERAL INCOME TAX						
	<b>ELECTRIC NET OPERATING INCOME</b>						<b>1,239,854</b>

ALLOCATION RATIOS:			
E-ALL	1	Production/Transmission Ratio	35.410%
E-ALL	2	Number of Customers	34.308%
E-ALL	3	Direct Distribution Operating Expense	33.070%
E-ALL	4	Jurisdictional 4-Factor Ratio	34.903%
E-ALL	12	Net Electric Plant	36.363%
E-ALL	99	Not Allocated	0.000%

ALLOCATION OF PURCHASED POWER COSTS  
 EXPENSES--ACCOUNT 0555  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 E-555-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	15,760,709	15,760,709	0	10,179,842	10,179,842	0	5,580,867	5,580,867
1	555750	Long and Short Term Purchases	0	0	0	0	0	0	0	0	0
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,637,656	0	1,637,656	1,637,656	0	0	1,637,656	0	1,637,656
1	555550	Exchanges - Non Monetary	0	4,375	4,375	0	2,826	2,826	0	1,549	1,549
1	555700	Bookout Purchases	0	7,993,365	7,993,365	0	5,162,914	5,162,914	0	2,830,451	2,830,451
1	555710	Intercompany Purchase	0	52,306	52,306	0	33,784	33,784	0	18,522	18,522
TOTAL ACCOUNT 0555			1,637,656	23,810,755	25,448,411	0	15,379,366	15,379,366	1,637,656	8,431,389	10,069,045

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 November 30, 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	373,014	373,014	0	240,930	240,930	0	132,084	132,084
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	2,143,872	2,143,872	0	1,384,727	1,384,727	0	759,145	759,145
1	557160	Power Supply Expense - Miscellaneous	0	28,840	28,840	0	18,628	18,628	0	10,212	10,212
99	557161	Unbilled Add-Ons	209,434	0	209,434	137,391	0	137,391	72,043	0	72,043
99	557162	Enron Contract Buyout - Washington	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	10,969	10,969	0	7,085	7,085	0	3,884	3,884
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	20,755	0	20,755	20,755	0	20,755	0	0	0
99	557290	Washington ERM Amortization	2,309,752	0	2,309,752	2,309,752	0	2,309,752	0	0	0
99	557380	Idaho PCA Deferred	144,529	0	144,529	0	0	0	144,529	0	144,529
99	557390	Idaho PCA Amortization	1,648,319	0	1,648,319	0	0	0	1,648,319	0	1,648,319
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			4,401,014	2,556,695	6,957,709	2,509,356	1,651,370	4,160,726	1,891,658	905,325	2,796,983

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.590%	35.410%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Month Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: E-903-1A
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Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	124,496	428,594	553,090	85,920	281,552	367,472	38,576	147,042	185,618
12	903920	A/R Sold - Program Fees	0	19,167	19,167	0	12,197	12,197	0	6,970	6,970
12	903930	A/R Sold - Maturity Yield Fee	0	105,812	105,812	0	67,336	67,336	0	38,476	38,476
TOTAL ACCOUNT 0903			124,496	553,573	678,069	85,920	361,085	447,005	38,576	192,488	231,064

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.692%	34.308%
E-ALL	12	Net Electric Plant	100.000%	63.637%	36.363%

ALLOCATION OF CUSTOMER ASSISTANCE  
 EXPENSE--ACCOUNT 0908  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		*****		*****		*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	600	35,513	36,113	0	23,329	23,329	600	12,184	12,784
99	908600	DSM Tariff Rider Expense Offset	1,103,769	0	1,103,769	916,374	0	916,374	187,395	0	187,395
99	908610	Limited Income Tax Refund Program	43,389	0	43,389	43,389	0	43,389	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	47,433	0	47,433	36,745	0	36,745	10,688	0	10,688
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			1,301,882	35,513	1,337,395	996,508	23,329	1,019,837	305,374	12,184	317,558

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission	Ratio	100.000%	64.590%	35.410%
E-ALL	2	Number of Customers		100.000%	65.692%	34.308%
E-ALL	99	Not Allocated		0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue	77,046,726	48,427,475	28,619,251
E-OPS	Operating & Maintenance Expense	58,683,908	37,225,464	21,458,444
E-OPS	Book Depreciation & Amortization	6,074,179	3,990,077	2,084,102
E-OTX	Taxes Other than FIT	3,983,013	3,285,208	697,805
	Net Operating Income Before FIT	8,305,626	3,926,726	4,378,900
E-INT	Less: Monthly Interest Expense	4,413,953	2,815,287	1,598,666
E-SCM	Add: Schedule M Additions	8,336,032	4,249,688	4,086,344
E-SCM	Less: Schedule M Deductions	5,056,325	1,980,389	3,075,936
	Taxable Net Operating Income	7,171,380	3,380,738	3,790,642
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,509,983	1,183,258	1,326,725
1	Production Tax Credit	(245,328)	(158,457)	(86,871)
	Total Net Federal Income Tax	2,264,655	1,024,801	1,239,854
E-DTE	Deferred FIT	-460,969	-157,851	-303,118
	Total Net FIT/Deferred FIT	1,803,686	866,950	936,736
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%

ELECTRIC SCHEDULE M ITEMS  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Ref/Basis Description

Report ID:  
 E-SCM-1A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****				*****				
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	374,807	374,807	0	238,516	238,516	0	136,291	136,291
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	-139,840	-139,840	0	-88,990	-88,990	0	-50,850	-50,850
99	997004 Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
4	997005 FAS106 Current Retirees Medical Accrual	0	-158,008	-158,008	0	-102,858	-102,858	0	-55,150	-55,150
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	1,792,848	0	1,792,848	0	0	0	1,792,848	0	1,792,848
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	18,320	18,320	0	11,926	11,926	0	6,394	6,394
12	997016 Redemption Expense Amortization	0	118,169	118,169	0	75,199	75,199	0	42,970	42,970
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	-130,202	0	-130,202	-24,977	0	-24,977	-105,225	0	-105,225
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	9,630	0	9,630	4,500	0	4,500	5,130	0	5,130
4	997020 FAS87 Current Pension Accrual	0	490,350	490,350	0	319,203	319,203	0	171,147	171,147
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	0	0	0	12,761	0	12,761
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	66,246	66,246	0	37,854	37,854
99	997033 BPA Residential Exchange	-754,295	0	-754,295	-416,305	0	-416,305	-337,990	0	-337,990
99	997034 Montana Hydro Settlement	-308,394	0	-308,394	-215,342	0	-215,342	-93,052	0	-93,052
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	-332,066	-332,066	0	-218,141	-218,141	0	-113,925	-113,925
99	997064 Chicago Climate Exchange	-32,029	0	-32,029	0	0	0	-32,029	0	-32,029
99	997065 Amortization - Unbilled Revenue Add-Ins	827,825	0	827,825	436,575	0	436,575	391,250	0	391,250
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	2,276,736	3,829,738	6,106,474	1,461,244	2,477,695	3,938,939	815,492	1,352,043	2,167,535
TOTAL SCHEDULE M ADDITIONS		4,033,281	4,302,751	8,336,032	1,472,713	2,776,975	4,249,688	2,560,568	1,525,776	4,086,344

ELECTRIC SCHEDULE M ITEMS  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 E-SCM-1A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:							
4	997036 CIT Telephone Lease	0	0	0	0	0	0
1	997041 Rathdrum Turbine Lease, Tax	0	319,662	319,662	0	206,470	206,470
99	997043 Washington Deferred Power Costs	-2,330,507	0	-2,330,507	-2,330,507	0	-2,330,507
1	997044 Non-Monetary Power Costs	0	-4,375	-4,375	0	-2,826	-2,826
1	997045 Section 199 Manufacturing Deduction	0	304,167	304,167	0	196,461	196,461
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-17,192	0	-17,192	0	0	0
12	997048 AFUDC	0	0	0	0	0	0
11	997049 Tax Depreciation	0	8,131,006	8,131,006	0	5,244,661	5,244,661
99	997050 CS2 Levelized Return	8,498	0	8,498	0	0	0
99	997058 Colstrip Settlement - ID	0	0	0	0	0	0
99	997059 Colstrip Settlement - WA	-1,346,342	0	-1,346,342	-1,346,342	0	-1,346,342
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,638	10,638
TOTAL SCHEDULE M DEDUCTIONS		-3,710,476	8,766,801	5,056,325	-3,675,015	5,655,404	1,980,389

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.590%	35.410%
E-ALL	2	Number of Customers	100.000%	65.692%	34.308%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.930%	33.070%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%
E-ALL	10	Net Electric Distribution Plant	100.000%	62.152%	37.848%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.502%	35.498%
E-ALL	12	Net Electric Plant	100.000%	63.637%	36.363%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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Ref/Basis	Acct No	Description	System	
			Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	730,895	259,614
99	410100	Deferred Federal Income Tax Expense - Washington	-1,048,355	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-490,725	-490,725
		Sub-Total	-808,185	-231,111
14	411100	Deferred Federal Income Tax Expense - Allocated	151,238	53,720
99	411100	Deferred Federal Income Tax Expense - Washington	321,705	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-125,727	-125,727
		Sub-Total	347,216	-72,007
		Total Deferred Federal Income Tax Expense	-460,969	-303,118

E-ALL	14	Net Allocated Schedule M's	100.000%	64.480%	35.520%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC		Report ID:
For Month Ended November 30, 2008		E-INT-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		System	Washington	Idaho
<b>Debt</b>				
2	Washington Capital Structure Ratio		49.30%	
3	Idaho Capital Structure Ratio		6.491%	52.06%
1	Cost		3.200%	6.840%
				3.561%
<b>Trust Preferred Securities</b>				
2	Washington Capital Structure Ratio		4.700%	0.000%
3	Idaho Capital Structure Ratio		6.575%	0.000%
1	Cost		0.309%	0.000%
	Total Weighted Cost		3.509%	3.561%
E-APL	Net Rate Base	1,501,490,341	962,765,609	538,724,732
	Interest Deduction for FIT Calculation	52,967,433	33,783,445	19,183,988

- 1 Debt Cost From last ID GRC (AVU-E-08-1)
- 2 From last WA GRC (UE-070804)
- 3 #



TAXES OTHER THAN FEDERAL INCOME TAX  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 E-OTX-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****							
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>							
1	408130 State Excise Tax	0	8,185	8,185	0	5,287	5,287
1	408140 State Kwh Generation Tax	0	103,939	103,939	0	67,134	67,134
1	408150 R&P Property Tax--Production	0	368,378	368,378	0	237,935	237,935
1	408180 R&P Property Tax--Transmission	0	318,318	318,318	0	205,602	205,602
1	408160 Miscellaneous State or Local Tax--Montana	0	0	0	0	0	0
1	409100 State Income Tax--Montana & Oregon	0	34,272	34,272	0	22,136	22,136
	<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>833,092</b>	<b>833,092</b>	<b>0</b>	<b>538,094</b>	<b>538,094</b>
<b>DISTRIBUTION</b>							
99	408110 State Excise Tax	1,335,755	0	1,335,755	1,335,755	0	1,335,755
99	408120 Municipal Occupation & License Tax	1,298,774	0	1,298,774	1,077,183	0	1,077,183
99	408160 Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0
99	408170 R&P Property Tax--Distribution	457,947	0	457,947	334,176	0	334,176
99	409100 State Income Tax--Idaho	57,445	0	57,445	57,445	0	57,445
	<b>TOTAL DISTRIBUTION</b>	<b>3,149,921</b>	<b>0</b>	<b>3,149,921</b>	<b>2,747,114</b>	<b>0</b>	<b>2,747,114</b>
	<b>TOTAL TAXES OTHER THAN FIT</b>	<b>3,149,921</b>	<b>833,092</b>	<b>3,983,013</b>	<b>2,747,114</b>	<b>538,094</b>	<b>3,285,208</b>

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  
 For Month Ended November 30, 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
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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	2,071,240	2,224,419	153,179	1,337,814	1,490,993	0	733,426	733,426
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 Pkt-Mainframe Software (303100)	0	11,942,576	11,942,576	0	7,774,259	7,774,259	0	4,168,317	4,168,317
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,993,751	7,993,751	0	5,203,692	5,203,692	0	2,790,059	2,790,059
4	C-IPL	Misc Intangible Pkt-Leased FC Software (303120)	0	0	0	0	0	0	0	0	0
		<b>TOTAL INTANGIBLE PLANT</b>	<b>153,179</b>	<b>37,420,242</b>	<b>37,573,421</b>	<b>153,179</b>	<b>24,271,590</b>	<b>24,424,769</b>	<b>0</b>	<b>13,148,652</b>	<b>13,148,652</b>
<b>STEAM PRODUCTION PLANT:</b>											
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	125,021,278	125,021,278	0	80,751,243	80,751,243	0	44,270,035	44,270,035
1	312000	Boiler Plant	0	163,098,685	163,098,685	0	105,345,441	105,345,441	0	57,753,244	57,753,244
1	314000	Turbogenerator Units	0	48,241,915	48,241,915	0	31,159,453	31,159,453	0	17,082,462	17,082,462
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	15,473,210	15,473,210	0	9,994,146	9,994,146	0	5,479,064	5,479,064
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>380,431,146</b>	<b>380,431,146</b>	<b>0</b>	<b>245,720,477</b>	<b>245,720,477</b>	<b>0</b>	<b>134,710,669</b>	<b>134,710,669</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	55,697,402	55,697,402	0	35,974,952	35,974,952	0	19,722,450	19,722,450
1	331XXX	Structures & Improvements	0	39,883,096	39,883,096	0	25,760,492	25,760,492	0	14,122,604	14,122,604
1	332XXX	Reservoirs, Dams, & Waterways	0	112,336,541	112,336,541	0	72,558,172	72,558,172	0	39,778,369	39,778,369
1	333000	Waterwheels, Turbines, & Generators	0	123,868,031	123,868,031	0	80,006,361	80,006,361	0	43,861,670	43,861,670
1	334000	Accessory Electric Equipment	0	31,360,917	31,360,917	0	20,256,016	20,256,016	0	11,104,901	11,104,901
1	335XXX	Miscellaneous Power Plant Equipment	0	6,288,495	6,288,495	0	4,061,739	4,061,739	0	2,226,756	2,226,756
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,291,518	1,291,518	0	708,045	708,045
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>371,434,045</b>	<b>371,434,045</b>	<b>0</b>	<b>239,909,250</b>	<b>239,909,250</b>	<b>0</b>	<b>131,524,795</b>	<b>131,524,795</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	15,616,984	15,616,984	0	10,087,010	10,087,010	0	5,529,974	5,529,974
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	197,970,041	197,970,041	0	127,868,849	127,868,849	0	70,101,192	70,101,192
1	345000	Accessory Electric Equipment	0	15,825,015	15,825,015	0	10,221,377	10,221,377	0	5,603,638	5,603,638
1	346000	Miscellaneous Power Plant Equipment	0	1,342,030	1,342,030	0	866,817	866,817	0	475,213	475,213
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>274,573,085</b>	<b>274,573,085</b>	<b>0</b>	<b>177,346,755</b>	<b>177,346,755</b>	<b>0</b>	<b>97,226,330</b>	<b>97,226,330</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,026,438,276</b>	<b>1,026,438,276</b>	<b>0</b>	<b>662,976,482</b>	<b>662,976,482</b>	<b>0</b>	<b>363,461,794</b>	<b>363,461,794</b>

ELECTRIC UTILITY PLANT  
 For Month Ended November 30, 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	14,309,954	14,309,954	0	9,242,799	9,242,799	0	5,067,155	5,067,155
1	352XXX	Structures & Improvements	0	15,677,387	15,677,387	0	10,126,024	10,126,024	0	5,551,363	5,551,363
1	353000	Station Equipment	0	172,203,042	172,203,042	0	111,225,945	111,225,945	0	60,977,097	60,977,097
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	127,992,682	127,992,682	0	82,670,473	82,670,473	0	45,322,209	45,322,209
1	356000	Overhead Conductors & Devices	0	103,326,907	103,326,907	0	66,738,849	66,738,849	0	36,588,058	36,588,058
1	357000	Underground Conduit	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
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>457,416,091</b>	<b>457,416,091</b>	<b>0</b>	<b>295,445,053</b>	<b>295,445,053</b>	<b>0</b>	<b>161,971,038</b>	<b>161,971,038</b>
<b>DISTRIBUTION PLANT:</b>											
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	12,225,454	0	12,225,454	9,012,834	0	9,012,834	3,212,620	0	3,212,620
99	362000	Station Equipment	85,678,013	0	85,678,013	55,405,621	0	55,405,621	30,272,392	0	30,272,392
99	363000	Poles, Towers, & Fixtures	194,777,324	0	194,777,324	118,232,835	0	118,232,835	76,544,489	0	76,544,489
99	365000	Overhead Conductors & Devices	127,714,493	0	127,714,493	75,561,930	0	75,561,930	52,152,563	0	52,152,563
99	366000	Underground Conduit	70,662,088	0	70,662,088	43,381,051	0	43,381,051	27,281,037	0	27,281,037
99	367000	Underground Conductors & Devices	114,005,369	0	114,005,369	72,665,532	0	72,665,532	41,339,837	0	41,339,837
99	368000	Line Transformers	158,620,070	0	158,620,070	101,624,416	0	101,624,416	56,995,654	0	56,995,654
99	369XXX	Services	109,416,333	0	109,416,333	67,406,959	0	67,406,959	42,009,374	0	42,009,374
99	370000	Meters	24,595,582	0	24,595,582	15,694,474	0	15,694,474	8,901,108	0	8,901,108
99	373XXX	Street Light & Signal Systems	27,570,219	0	27,570,219	15,262,766	0	15,262,766	12,307,453	0	12,307,453
99	374000	Asset Recovery Obligation (NOT PICKED UP)	929,341,248	0	929,341,248	577,352,578	0	577,352,578	351,988,670	0	351,988,670
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>929,341,248</b>	<b>0</b>	<b>929,341,248</b>	<b>577,352,578</b>	<b>0</b>	<b>577,352,578</b>	<b>351,988,670</b>	<b>0</b>	<b>351,988,670</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	820,284	1,649,659	2,469,943	372,436	1,073,879	1,446,315	447,848	575,780	1,023,628
4	390XXX	Structures & Improvements	6,136,080	23,679,966	29,816,046	1,695,050	15,414,947	17,109,997	4,441,030	8,265,019	12,706,049
4	391XXX	Office Furniture & Equipment	0	22,807,749	22,807,749	0	14,847,160	14,847,160	0	7,960,589	7,960,589
4	392XXX	Transportation Equipment	6,287,836	4,319,444	10,607,280	4,542,026	2,811,828	7,353,854	1,745,810	1,507,616	3,253,426
4	393000	Stores Equipment	356,597	836,604	1,193,201	135,182	544,604	679,786	221,415	292,000	513,415
4	394000	Tools, Shop & Garage Equipment	1,777,961	2,918,163	4,696,124	1,330,484	1,899,637	3,230,121	447,477	1,018,526	1,466,003
4	395000	Laboratory Equipment	724,656	3,166,962	3,891,618	398,577	2,061,597	2,460,174	326,079	1,105,365	1,431,444
4	396XXX	Power Operated Equipment	16,678,420	6,433,189	23,111,609	10,672,182	4,187,813	14,859,995	6,006,238	2,245,376	8,251,614
4	397XXX	Communications Equipment	7,448,413	39,936,142	47,384,555	5,472,160	25,997,230	31,469,390	1,976,253	13,938,912	15,915,165
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
		<b>TOTAL GENERAL PLANT</b>	<b>40,242,815</b>	<b>106,205,476</b>	<b>146,448,291</b>	<b>24,622,294</b>	<b>69,136,578</b>	<b>93,758,872</b>	<b>15,620,521</b>	<b>37,068,898</b>	<b>52,689,419</b>
<b>TOTAL PLANT IN SERVICE</b>											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	969,737,242	1,627,480,085	2,597,217,327	602,128,051	1,051,829,703	1,653,957,754	367,609,191	575,650,382	943,259,573
		<b>GROSS ELECTRIC PLANT</b>	<b>969,737,242</b>	<b>1,627,480,085</b>	<b>2,597,217,327</b>	<b>602,128,051</b>	<b>1,051,829,703</b>	<b>1,653,957,754</b>	<b>367,609,191</b>	<b>575,650,382</b>	<b>943,259,573</b>

ELECTRIC UTILITY PLANT		Report ID:
For Month Ended November 30, 2008		E-PLT-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****		*****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>								
1	108X01	Steam Production Plant	0	244,543,409	244,543,409	0	157,950,588	157,950,588
1	108000	Hydro Production Plant	0	90,203,543	90,203,543	0	58,262,468	58,262,468
1	108X03	Other Production Plant	0	45,231,772	45,231,772	0	29,215,202	29,215,202
1	108X04	Transmission Plant	0	150,541,931	150,541,931	0	97,235,033	97,235,033
E-ADP	108X05	Distribution Plant	285,887,087	0	285,887,087	177,430,103	0	177,430,103
E-ADP	108X06	General Plant - Non-Transportation	14,370,967	43,473,855	57,844,822	8,547,729	28,300,175	36,847,904
E-ADP	108X07	General Plant - Transportation	3,795,959	2,607,588	6,403,547	2,741,999	1,697,462	4,439,461
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-234,959	-234,959	0	-151,760	-151,760
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>304,054,013</b>	<b>576,367,139</b>	<b>880,421,152</b>	<b>188,719,831</b>	<b>372,509,168</b>	<b>561,228,999</b>
<b>ACCUMULATED AMORTIZATION</b>								
1	111X20/30	Intangible Plant--Production & Transmission	10,792	3,498,455	3,509,247	10,792	2,259,652	2,270,444
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	281	110,959
4	111X06	Leasehold Improvements (From Report C-AAM)	0	71,831	71,831	0	46,760	46,760
E-CAM	111X08	Intangible Plant-Computer Software	0	8,914,037	8,914,037	0	5,802,771	5,802,771
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>121,470</b>	<b>12,484,755</b>	<b>12,606,225</b>	<b>121,470</b>	<b>8,109,464</b>	<b>8,230,934</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>665,561,759</b>	<b>1,038,628,191</b>	<b>1,704,189,950</b>	<b>413,286,750</b>	<b>671,211,071</b>	<b>1,084,497,821</b>

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 November 30, 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	665,561,759	1,038,628,191	1,704,189,950	413,286,750	671,211,071	1,084,497,821	252,275,009	367,417,120	619,692,129
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)	12,307,805	0	12,307,805	7,800,913	0	7,800,913	4,506,892	0	4,506,892
4	Deferred Gain on Sale of General Office (190850)	0	214,482	214,482	0	139,621	139,621	0	74,861	74,861
12	Deferred F.I.T. - Plant In Service (282900)	0	-230,514,972	-230,514,972	0	-146,692,813	-146,692,813	0	-83,822,159	-83,822,159
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,443,807	-8,443,807	0	-5,496,665	-5,496,665	0	-2,947,142	-2,947,142
99	ADFIT - Boulder Park Idaho Write Off (190040)	668,741	0	668,741	0	0	0	668,741	0	668,741
12	Electric portion of Bond Redemptions (283850)	0	-3,092,664	-3,092,664	0	-1,968,079	-1,968,079	0	-1,124,585	-1,124,585
1	Colstrip PCB (283200)	0	-655,192	-655,192	0	-423,189	-423,189	0	-232,003	-232,003
	TOTAL ACCUM DEFERRED INCOME TAX	12,976,546	-242,492,153	-229,515,607	7,800,913	-154,441,125	-146,640,212	5,175,633	-88,051,028	-82,875,395
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)	5,404,822	0	5,404,822	3,879,375	0	3,879,375	1,525,447	0	1,525,447
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)	689,279	0	689,279	0	0	0	689,279	0	689,279
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,443,802	0	1,443,802	0	0	0	1,443,802	0	1,443,802
99	Invest in Exchange Power (124900, 124930)	26,439,523	0	26,439,523	26,439,523	0	26,439,523	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)	-2,166,649	0	-2,166,649	-694,373	0	-694,373	-1,472,276	0	-1,472,276
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)	221,748	0	221,748	0	0	0	221,748	0	221,748
4	Gain on Sale of General Office Bldg (253850)	0	-612,788	-612,788	0	-398,907	-398,907	0	-213,881	-213,881
	TOTAL OTHER ADJUSTMENTS	27,428,786	-612,788	26,815,998	25,306,907	-398,907	24,908,000	2,121,879	-213,881	1,907,998
	NET RATE BASE	705,967,091	795,523,250	1,501,490,341	446,394,570	516,371,039	962,765,609	259,572,521	279,152,211	538,724,732

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%	63.637%	36.363%
E-ALL	13	Net Electric General Plant	100.000%	63.834%	36.166%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended November 30, 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	268,427	193,160	51,484	23,783
8		0	0	0	0
9		809	640	169	0
	TOTAL	269,236	193,800	51,653	23,783
7	404X32 PC Software	136,700	98,369	26,219	12,112
8		7,148	0	4,872	2,276
9		0	0	0	0
	TOTAL	143,848	98,369	31,091	14,388
7	404X33 PC Software Lease	0	0	0	0
8		0	0	0	0
9		0	0	0	0
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	859	618	165	76
8		0	0	0	0
9		0	0	0	0
	TOTAL	859	618	165	76
7	404X60 Leased Transportation Vehicles	0	0	0	0
8		0	0	0	0
9		0	0	0	0
	TOTAL	0	0	0	0

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	100.000%	20.878%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended November 30, 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	518,901	373,401	99,525	45,975
8	Utility 8	9,769	0	6,658	3,111
9	Utility 9	56,854	44,984	11,870	0
9	Utility 9 - Washington	6,899	5,459	1,440	0
9	Utility 9 - Idaho	8,801	6,964	1,837	0
		<b>601,224</b>	<b>430,808</b>	<b>121,330</b>	<b>49,086</b>
7	403X70 Utility 7	158	114	30	14
8	Utility 8	0	0	0	0
9	Utility 9	1,018	805	213	0
		<b>1,176</b>	<b>919</b>	<b>243</b>	<b>14</b>
		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 November 30, 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 *****													
389XXX	Land & Land Rights												
99	Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99	Utility 1	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	260,130	0	260,130
7	Utility 7	1,971,128	0	0	1,418,424	1,418,424	0	0	378,062	378,062	0	174,642	174,642
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	0	208,461	208,461	0	0	55,007	55,007	0	0	0
	TOTAL ACCOUNT	3,527,343	372,436	447,848	1,649,659	2,469,943	98,275	91,284	433,069	622,628	260,130	174,642	434,772
*****													
390XXX	Structures & Improvements												
99	Utility 0	2,171,252	450,428	1,122,372	598,452	2,171,252	0	0	0	0	0	0	0
99	Utility 1	849,802	0	0	0	0	849,802	0	0	849,802	0	0	0
99	Utility 2	2,713,735	0	0	0	0	0	0	0	0	2,713,735	0	2,713,735
7	Utility 7	28,149,265	0	0	20,256,211	20,256,211	0	0	5,399,029	5,399,029	0	2,494,025	2,494,025
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,573,041	1,244,622	0	0	1,244,622	328,419	0	0	328,419	0	0	0
9	Utility 9 - Idaho	4,194,356	0	3,318,658	0	3,318,658	0	875,698	0	875,698	0	0	0
9	Utility 9 - Allocated	3,570,819	0	0	2,825,303	2,825,303	0	0	745,516	745,516	0	0	0
	TOTAL ACCOUNT	43,222,270	1,695,050	4,441,030	23,679,966	29,816,046	1,178,221	875,698	6,144,545	8,198,464	2,713,735	2,494,025	5,207,760
*****													
391XXX	Office Furniture & Equipment												
99	Utility 0	821,934	0	0	821,934	821,934	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	30,552,828	0	0	21,985,815	21,985,815	0	0	5,860,032	5,860,032	0	2,706,981	2,706,981
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	31,753,633	0	0	22,807,749	22,807,749	0	0	6,118,259	6,118,259	0	2,827,625	2,827,625
*****													
392XXX	Transportation Equipment												
99	Utility 0	9,062,288	3,946,738	1,382,994	3,732,556	9,062,288	0	0	0	0	0	0	0
99	Utility 1	3,785,766	0	0	0	0	2,513,650	881,481	390,635	3,785,766	0	0	0
99	Utility 2	1,656,133	0	0	0	0	0	0	0	0	1,656,133	0	1,656,133
7	Utility 7	120,902	0	0	87,001	87,001	0	0	23,189	23,189	0	10,712	10,712
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	752,367	595,288	0	0	595,288	157,079	0	0	157,079	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	631,793	0	0	495,887	495,887	0	0	131,906	131,906	0	0	0
	TOTAL ACCOUNT	16,467,801	4,542,026	1,745,810	4,319,444	10,607,280	2,670,729	977,217	545,750	4,193,676	1,656,133	10,712	1,666,845



COMMON GENERAL PLANT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

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	376,306	21,953	30,140	324,213	376,306	0	0	0	0	0	0	0
99	Utility 1	84,271	0	0	0	84,271	84,271	0	0	84,271	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	143,107	113,229	0	0	113,229	29,878	0	0	29,878	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	647,596	0	0	512,391	512,391	0	0	135,205	135,205	0	0	0
	TOTAL ACCOUNT	1,551,046	135,182	221,415	836,604	1,193,201	114,149	50,472	135,205	299,826	58,019	0	58,019
394000	Tools, Shop. & Garage Equipment												
99	Utility 0	3,371,207	1,295,071	439,912	1,636,224	3,371,207	0	0	0	0	0	0	0
99	Utility 1	1,889,822	0	0	0	0	1,000,035	459,528	430,259	1,889,822	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	1,473,604	0	0	1,060,405	1,060,405	0	0	282,637	282,637	0	130,561	130,561
8	Utility 8	633,711	0	0	0	0	0	0	431,918	431,918	0	201,793	201,793
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	8,715,449	1,330,484	447,477	2,918,163	4,696,124	1,009,379	461,524	1,203,271	2,674,174	1,012,796	332,354	1,345,150
395000	Laboratory Equipment												
99	Utility 0	3,083,083	361,010	314,087	2,407,986	3,083,083	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	284,188	0	0	204,502	204,502	0	0	54,507	54,507	0	25,179	25,179
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	5,044,321	398,577	326,079	3,166,962	3,891,618	189,865	61,853	526,918	778,636	343,390	30,677	374,067
396XXX	Power Operated Equipment												
99	Utility 0	21,961,961	10,422,103	5,820,925	5,718,933	21,961,961	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	27,228,512	10,672,182	6,006,238	6,433,189	23,111,609	2,654,372	811,931	557,678	4,023,981	43,834	49,088	92,922

COMMON GENERAL PLANT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

		Report ID: C-GPL-1A		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
397XXX		Communication Equipment	36,228,105	5,116,106	1,912,202	29,199,797	36,228,105	0	0	0	0	0	0	0	
99		Utility 0	36,228,105	0	0	0	36,228,105	0	0	0	0	0	0	0	
99		Utility 1	648,877	0	0	0	648,877	370,846	278,031	0	648,877	0	0	0	
99		Utility 2	484,377	0	0	0	484,377	0	0	0	484,377	0	0	484,377	
7		Utility 7	6,766,615	0	0	4,869,256	4,869,256	0	0	1,297,837	1,297,837	0	599,522	599,522	
8		Utility 8	928,367	0	0	0	928,367	0	0	632,747	632,747	0	295,620	295,620	
9		Utility 9 - Wa	450,006	356,054	0	0	356,054	93,952	0	0	93,952	0	0	0	
9		Utility 9 - Idaho	80,952	0	64,051	0	64,051	0	16,901	0	16,901	0	0	0	
9		Utility 9 - Allocated	7,415,243	0	0	5,867,089	5,867,089	0	0	1,548,154	1,548,154	0	0	0	
		TOTAL ACCOUNT	53,002,542	5,472,160	1,976,253	39,936,142	47,384,555	464,798	294,932	3,478,738	4,238,468	484,377	895,142	1,379,519	
398000		Miscellaneous Equipment	3,888	0	2,785	1,103	3,888	0	0	0	0	0	0	0	
99		Utility 0	3,888	0	0	0	3,888	0	0	0	3,888	0	0	0	
99		Utility 1	31,332	0	0	0	31,332	0	0	31,332	31,332	0	0	0	
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	622,054	0	0	447,630	447,630	0	0	119,310	119,310	0	55,114	55,114	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	5,304	4,197	0	0	4,197	1,107	0	0	1,107	0	0	0	
9		Utility 9 - Idaho	7,060	0	5,386	0	5,386	0	1,474	0	1,474	0	0	0	
9		Utility 9 - Allocated	11,204	0	0	8,865	8,865	0	0	2,339	2,339	0	0	0	
		TOTAL ACCOUNT	680,842	4,197	8,371	437,598	470,166	1,107	1,474	152,981	155,562	0	55,114	55,114	
		TOTAL GENERAL PLANT	191,193,759	24,622,294	15,620,521	106,205,476	146,448,291	8,380,895	3,626,385	19,296,394	31,303,674	6,572,414	6,869,379	13,441,793	

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%

<b>ACCUMULATED DEPRECIATION</b> <b>COMMON GENERAL PLANT</b> For Month Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,009,517	39,009,517	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,486	-84,486	0	0
99	108X06	Utility 1	3,917,954	0	3,917,954	0
99	108X06	Utility 2	1,851,532	0	0	1,851,532
7	108X06	Utility 7	10,654,488	7,666,970	2,043,531	943,988
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,065	-242,552	-64,649	-29,864
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	723,816	0	493,331	230,485
9	108X06	Utility 9	14,528,669	11,495,373	3,033,296	0
Total			70,264,425	57,844,822	9,423,463	2,996,141

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,844,342	5,844,342	0	0
99	108X07	Utility 1	676,423	0	676,423	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	886,643	0	0	886,643
7	108X07	Utility 7	25,803	18,568	4,949	2,286
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	683,295	540,637	142,658	0
9	108X07	Utility 9	0	0	0	0
Total			8,116,506	6,403,547	824,030	888,929

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 November 30, 2008		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>							
E-PLT	Plant in Service	929,341,248	0	929,341,248	577,352,578	0	577,352,578
E-PLT	Less Land and Land Rights	4,076,303	0	4,076,303	3,104,160	0	3,104,160
360200	Depreciable Distribution Plant	925,264,945	0	925,264,945	574,248,418	0	574,248,418
	Percentage	0.000%	0.000%	100.000%	62.063%	0	37.937%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X05	Accumulated Depreciation	0	0	285,887,087	177,430,103	0	177,430,103
<b>JURISDICTIONAL ALLOCATION:</b>							
99	Accumulated Depreciation	285,887,087	0	285,887,087	177,430,103	0	177,430,103
<b>GENERAL PLANT - NON TRANSPORTATION</b>							
E-PLT	General Plant In Service	40,242,815	106,205,476	146,448,291	24,622,294	69,136,578	93,758,872
E-PLT	Less: General Land and Land Rights	820,284	1,649,659	2,469,943	372,436	1,073,879	1,446,315
E-PLT	Less: General Transportation Plant	6,287,836	4,319,444	10,607,280	4,542,026	2,811,828	7,353,854
392XXX	Depreciable Non Transport General Plant	33,134,695	100,236,373	133,371,068	19,707,832	65,250,871	84,958,703
	Percentage	75.156%	75.156%	100.000%	14.777%	10.067%	10.067%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	Accumulated Depreciation--Electric General Plant	43,473,855	314,441	57,844,822	8,547,729	0	8,547,729
403X60	Common Depreciation Expense (C-DEP)	0	0	418,385	61,825	0	61,825
403X60	Washington Depreciation Expense (C-DEP)	0	0	5,459	5,459	0	5,459
403X60	Idaho Depreciation Expense (C-DEP)	0	0	6,964	6,964	0	6,964
403X60	Depreciation Expense	169,743	0	222,351	37,103	0	37,103
<b>JURISDICTIONAL ALLOCATION:</b>							
4	Accumulated Depreciation--Electric General Plant	14,370,967	43,473,855	57,844,822	8,547,729	28,300,175	36,847,904
4	Depreciation Expense (C-DEP)	103,944	314,441	418,385	61,825	204,692	266,517
99	Depreciation Expense (C-DEP) Directly Assigned	12,423	0	12,423	5,459	0	5,459
4	Depreciation Expense	52,607	169,743	222,350	37,103	110,498	147,601
	Total Depreciation Expense	168,974	484,184	653,158	104,387	315,190	419,577
<b>GENERAL PLANT--TRANSPORTATION</b>							
E-PLT	Transportation General Plant	6,287,836	4,319,444	10,607,280	4,542,026	2,811,828	7,353,854
	Percentage	40.721%	40.721%	100.000%	42.820%	0	42.820%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	Accumulated Depreciation--Electric General Plant	2,607,588	374	6,403,547	2,741,999	394	6,403,547
403X70	Depreciation Expense (C-DEP)	0	0	919	1,943	0	1,943
403X70	Depreciation Expense	3,795,959	2,607,588	6,403,547	2,741,999	1,697,462	4,439,461
4	Accum Dep--Elect Genl Plant (Electric Portion)	545	374	919	394	243	637
4	Depreciation Expense (C-DEP)	2,993	3,391	6,384	1,943	2,207	4,150
4	Total Depreciation Expense	3,538	3,765	7,303	2,337	2,450	4,787
<b>ALLOCATION RATIOS:</b>							
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.097%	34.903%	0.000%	34.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 C-IPL-1A

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	417,899	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	0	153,543	153,543	0	0	40,515	40,515	0	0	0
	TOTAL ACCOUNT	611,957	0	0	153,543	153,543	249,449	168,450	40,515	458,414	0	0	0
303100	Misc Intangible Plant--Mainframe Software												
99	Utility 0	425,849	0	0	425,849	425,849	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	16,004,346	0	0	11,516,727	11,516,727	0	0	3,069,634	3,069,634	0	1,417,985	1,417,985
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	16,476,635	0	0	11,942,576	11,942,576	0	0	3,069,634	3,069,634	46,440	1,417,985	1,464,425
303110	Misc Intangible Plant--PC Software												
99	Utility 0	1,149,384	0	0	1,149,384	1,149,384	0	0	0	0	0	0	0
99	Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	9,511,350	0	0	6,844,367	6,844,367	0	0	1,824,277	1,824,277	0	842,706	842,706
8	Utility 8	723,251	0	0	0	0	0	0	492,946	492,946	0	230,305	230,305
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	11,391,796	0	0	7,993,751	7,993,751	0	0	2,325,034	2,325,034	0	1,073,011	1,073,011
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	28,480,388	0	0	20,089,870	20,089,870	249,449	168,450	5,435,183	5,853,082	46,440	2,490,996	2,537,436

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 November 30, 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	887,224	887,224	0	0
99	3,645	0	3,645	0
99	0	0	0	0
99	13,158	0	0	13,158
99	0	0	0	0
7	11,145,658	8,020,415	2,137,737	987,505
8	543,069	0	370,140	172,929
9	8,086	6,398	1,688	0
	<u>12,600,840</u>	<u>8,914,037</u>	<u>2,513,210</u>	<u>1,173,592</u>

Accum Amort--Leasehold Improvements (111X50/60)				
99	0	0	0	0
99	0	0	0	0
99	0	0	0	0
7	90,660	65,239	17,389	8,032
8	0	0	0	0
9	8,332	6,592	1,740	0
	<u>98,992</u>	<u>71,831</u>	<u>19,129</u>	<u>8,032</u>

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	79.122%	20.878%	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 November 30, 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	11,942,576	11,942,576	0	7,774,259	7,774,259	0	4,168,317	4,168,317
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,993,751	7,993,751	0	5,203,692	5,203,692	0	2,790,059	2,790,059
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	19,936,327	19,936,327	0	12,977,951	12,977,951	0	6,958,376	6,958,376
Percentage			0	100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE											
PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)	8,914,037	8,914,037	8,914,037	0	0	0	0	0	0
		Amortization Expense (404X3X)	313,893	313,893	313,893	0	0	0	0	0	0
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	8,914,037	8,914,037	8,914,037	0	5,802,771	5,802,771	0	3,111,266	3,111,266
4		Amortization Expense (404X3X)	313,893	313,893	313,893	0	204,335	204,335	0	109,558	109,558

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 November 30, 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	-10,017,385	-7,208,510	-1,921,334	-887,540
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,561,256	-1,235,297	-325,959	0
		Total	-11,578,641	-8,443,807	-2,247,293	-887,540

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%