

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



July 8, 2009

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

RECEIVED
REGULATORY MANAGEMENT
2009 JUL 10 AM 8:12
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 May 31, 2009. 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 Theresa Melvin at (509) 495-8165.

Sincerely,

Patty Olsness
Rates Coordinator
Avista Utilities

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Accounting Period	200905	State Code	WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	208,956	177,940,431	14,891,559	209,508	1,263,971,558	105,697,567
18 THEFT OF SERVICE-ELECTRIC	0	0	1,839	0	0	7,872
21 FIRM COMMERCIAL	22,813	163,924,202	14,761,467	22,812	899,892,725	79,094,567
31 FIRM- INDUSTRIAL	354	56,467,186	3,411,064	356	284,543,234	16,937,529
39 FIRM-PUMPING-IRRIGATION ONLY	561	4,245,622	307,485	553	6,380,062	484,230
51 LIGHTING-PUBLIC STREET AND HIWAY	319	1,429,205	372,710	319	7,168,635	1,868,255
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	20
80 INTERDEPARTMENT REVENUE	44	822,918	67,225	44	4,845,450	383,398
83 MISC-SERVICE REVENUE SNP	0	0	40,890	0	0	166,125
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	31,879	0	0	157,555
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	1,394
Total WA	233,047	404,829,564	33,886,401	233,592	2,466,801,664	204,798,513
Total WA	233,047	404,829,564	33,886,401	233,592	2,466,801,664	204,798,513

ELECTRIC RATE OF RETURN For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	16,062,363	9,859,577	6,202,786
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	16,062,363	9,843,298	6,219,065
E-APL		Electric Net Rate Base	1,560,927,659	992,400,713	568,526,946
		RATE OF RETURN	1.029%	0.992%	1.094%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent	5/31/2009	354,479 100.000%	233,047 65.744%	121,432 34.256%
3	E-OPS	Direct Distribution Operating Expense Percent		1,519,357 100.000%	992,552 65.327%	526,805 34.673%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4		Total Percentages		400.000%	262.785%	137.215%
		Percent		100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
	1/1/2009	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153	XXXXXX
		Adjustments	0			
		Total	85,227,103	65,894,285	13,928,742	5,404,076
		Percentage	100.000%	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	4,484,444	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531	XXXXXX
		Total	57,423,538	44,912,087	8,219,792	4,291,659
		Percentage	100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08	668,976	354,732	218,921	95,323
		Percentage	100.000%	53.026%	32.725%	14.249%
		Net Direct Plant	2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage	100.000%	79.621%	14.002%	6.377%
		Total Percentages	400.000%	288.175%	77.384%	34.441%
7		Average (CD AA)	100.000%	72.044%	19.346%	8.610%
		Input				
	1/1/2009	Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	13,575,725	0	9,909,996	3,665,729
		Less: Direct O & M Accts 901 - 905	1,038,153	0	1,038,153	XXXXXX
		Total	19,332,818	0	13,928,742	5,404,076
		Percentage	100.000%	0.000%	72.047%	27.953%
		Direct Labor Accts 500 - 894	10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	1,389,917	0	399,705	990,212
		Less: Direct O & M Accts 901 - 905	1,049,531	0	1,049,531	XXXXXX
		Total	12,511,451	0	8,219,792	4,291,659
		Percentage	100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08	314,244	0	218,921	95,323
		Percentage	100.000%	0.000%	69.666%	30.334%
		Net Direct Plant	427,362,633		292,786,064	134,576,569
		Percentage	100.000%	0.000%	68.510%	31.490%
		Total Percentages	400.000%	0.000%	275.921%	124.079%
8		Average (GD AA)	100.000%	0.000%	68.980%	31.020%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 500 - 894	35,165,766	25,255,770	9,909,996	0
		Direct O & M Accts 901 - 935	0	0	0	0
		Adjustments	77,102,714	64,212,125	12,890,589	0
		Total	100.000%	83.281%	16.719%	0.000%
		Percentage				
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0
		Total	50,381,752	43,211,491	7,170,261	0
		Percentage	100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	354,732	218,921	0
		Percentage	100.000%	61.837%	38.163%	0.000%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0
		Percentage	100.000%	85.131%	14.869%	0.000%
		Total Percentages	400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	681,247,811 100.000%	416,606,290 61.153%	264,641,521 38.847%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	6,212,736 100.000%	3,970,363 63.907%	2,242,373 36.093%	
12	E-PLT	Net Electric Plant Percent	1,786,242,596 100.000%	1,127,362,254 63.114%	658,880,342 36.886%	
13	E-PLT	Net Electric General Plant Percent	93,559,749 100.000%	59,018,775 63.081%	34,540,974 36.919%	
14	E-SCM	Net Allocated Schedule M's Percent	-4,296,962 100.000%	-2,714,174 63.165%	-1,582,788 36.835%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

		Washington	Idaho	Montana	Oregon
Input	Balance Date				
Input	Production	264,370,813	162,547,348	443,565,051	160,504,848
Input	Transmission	235,078,023	159,162,873	57,369,424	8,774,701
Input	Distribution	583,524,952	373,284,740	216,631	
Input	General	9,231,054	10,832,156		
Input	TOTAL	1,092,204,842	705,827,117	501,151,106	169,279,549

SPECIAL MANUAL ADJUSTMENTS:		12/31/08	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):					
Colstrip 3 AFUDC Reallocation - 12/08	ANNUALLY		0	-16,279	16,279
Colstrip 3 AFUDC Reallocation - Plant (12/08)			0	-7,490,287	7,490,287
- Accum Deprec (12/08)			0	-5,572,554	5,572,554

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	22,098,873	0	22,098,873	14,891,559	0	14,891,559	7,207,314	0	7,207,314
99	442200	Commercial - Firm & Int.	20,995,789	0	20,995,789	14,761,467	0	14,761,467	6,234,322	0	6,234,322
1	442300	Industrial	8,757,445	0	8,757,445	3,718,548	0	3,718,548	5,038,897	0	5,038,897
99	444000	Public Street & Highway Lighting	543,695	0	543,695	372,710	0	372,710	170,985	0	170,985
99	499XXX	Unbilled Revenue	-62,981	0	-62,981	380,258	0	380,258	-443,239	0	-443,239
99	448000	Interdepartmental Revenue	83,110	0	83,110	67,225	0	67,225	15,885	0	15,885
TOTAL SALES TO ULTIMATE CUSTOMERS			52,415,931	0	52,415,931	34,191,767	0	34,191,767	18,224,164	0	18,224,164
1	447XXX	Sales for Resale	0	12,717,667	12,717,667	0	8,192,721	8,192,721	0	4,524,946	4,524,946
TOTAL SALES OF ELECTRICITY			52,415,931	12,717,667	65,133,598	34,191,767	8,192,721	42,384,488	18,224,164	4,524,946	22,749,110
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	66,751	0	66,751	42,733	0	42,733	24,018	0	24,018
1	453000	Sales of Water & Water Power	0	25,202	25,202	0	16,235	16,235	0	8,967	8,967
1	454000	Rent from Electric Property	215,616	10,616	226,232	148,628	6,839	155,467	66,988	3,777	70,765
1	456XXX	Other Electric Revenues	22,002	1,698,408	1,720,410	18,306	1,094,114	1,112,420	3,696	604,294	607,990
TOTAL OTHER OPERATING REVENUE			304,369	1,734,226	2,038,595	209,667	1,117,188	1,326,855	94,702	617,038	711,740
TOTAL ELECTRIC REVENUE			52,720,300	14,451,893	67,172,193	34,401,434	9,309,909	43,711,343	18,318,866	5,141,984	23,460,850
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	52,327	52,327	0	33,709	33,709	0	18,618	18,618
1	501000	Fuel	0	393,994	393,994	0	253,811	253,811	0	140,183	140,183
1	502000	Steam Expense	0	187,037	187,037	0	120,489	120,489	0	66,548	66,548
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	25,079	25,079	0	16,156	16,156	0	8,923	8,923
1	506000	Miscellaneous Steam Power Generation Expense	0	104,398	104,398	0	67,253	67,253	0	37,145	37,145
1	507000	Rent	0	1,355	1,355	0	873	873	0	482	482
MAINTENANCE											
1	510000	Supervision & Engineering	0	22,105	22,105	0	14,240	14,240	0	7,865	7,865
1	511000	Structures	0	32,393	32,393	0	20,868	20,868	0	11,525	11,525
1	512000	Boiler Plant	0	964,430	964,430	0	621,286	621,286	0	343,144	343,144
1	513000	Electric Plant	0	460,488	460,488	0	296,646	296,646	0	163,842	163,842
1	514000	Miscellaneous Steam Plant	0	146,253	146,253	0	94,216	94,216	0	52,037	52,037
TOTAL STEAM POWER GENERATION EXP			0	2,389,859	2,389,859	0	1,539,547	1,539,547	0	850,312	850,312

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	203,504	203,504	0	131,097	131,097	0	72,407	72,407
1	536000	Water for Power	0	64,587	64,587	0	41,607	41,607	0	22,980	22,980
1	537000	Hydraulic Expense	423,012	11,409	434,421	258,052	7,350	265,402	164,960	4,059	169,019
1	538000	Electric Expense	0	478,164	478,164	0	308,033	308,033	0	170,131	170,131
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	54,120	54,120	0	34,864	34,864	0	19,256	19,256
1	540000	Rent	434,143	147,230	581,373	280,374	94,846	375,220	153,769	52,384	206,153
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	12,709	12,709	0	8,187	8,187	0	4,522	4,522
1	542000	Structures	0	23,876	23,876	0	15,381	15,381	0	8,495	8,495
1	543000	Reservoirs, Dams, & Waterways	0	18,483	18,483	0	11,907	11,907	0	6,576	6,576
1	544000	Electric Plant	0	130,452	130,452	0	84,037	84,037	0	46,415	46,415
1	545000	Miscellaneous Hydraulic Plant	0	29,280	29,280	0	18,862	18,862	0	10,418	10,418
TOTAL HYDRO POWER GENERATION EXP			857,155	1,173,814	2,030,969	538,426	756,171	1,294,597	318,729	417,643	736,372
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	72,265	72,265	0	46,553	46,553	0	25,712	25,712
1	547000	Fuel	0	805,001	805,001	0	518,582	518,582	0	286,419	286,419
1	548000	Generation Expense	0	144,332	144,332	0	92,979	92,979	0	51,353	51,353
1	549000	Miscellaneous Other Power Generation Expense	0	27,117	27,117	0	17,469	17,469	0	9,648	9,648
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
MAINTENANCE											
1	551000	Supervision & Engineering	0	24,422	24,422	0	15,733	15,733	0	8,689	8,689
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	126,944	126,944	0	81,777	81,777	0	45,167	45,167
1	554000	Miscellaneous Other Power Generation Plant	0	8,486	8,486	0	5,467	5,467	0	3,019	3,019
TOTAL OTHER POWER GENERATION EXP			0	1,205,748	1,205,748	0	776,744	776,744	0	429,004	429,004
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,747,617	11,964,776	13,712,393	0	7,707,710	7,707,710	1,747,617	4,257,066	6,004,683
1	556000	System Control & Load Dispatching	0	46,132	46,132	0	29,718	29,718	0	16,414	16,414
E-557	557XXX	Other Expense	1,829,418	1,266,833	3,096,251	2,268,118	816,093	3,084,211	-438,700	450,740	12,040
TOTAL OTHER POWER SUPPLY EXPENSE			3,577,035	13,277,741	16,854,776	2,268,118	8,553,521	10,821,639	1,308,917	4,724,220	6,033,137
TOTAL POWER PRODUCTION O&M EXP			4,434,190	18,047,162	22,481,352	2,806,544	11,625,983	14,432,527	1,627,646	6,421,179	8,048,825

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	250,467	269,551	13,184	161,351	174,535	5,900	89,116	95,016
1	561000	Load Dispatching	0	200,424	200,424	0	129,113	129,113	0	71,311	71,311
1	562000	Station Expense	0	12,308	12,308	0	7,929	7,929	0	4,379	4,379
1	563000	Overhead Line Expense	0	85,377	85,377	0	55,000	55,000	0	30,377	30,377
1	565000	Transmission of Electricity by Others	0	982,053	982,053	0	632,639	632,639	0	349,414	349,414
1	566000	Miscellaneous Transmission Expense	0	109,101	109,101	0	70,283	70,283	0	38,818	38,818
1	567000	Rent	0	8,839	8,839	0	5,694	5,694	0	3,145	3,145
MAINTENANCE											
1	568000	Supervision & Engineering	0	147,063	147,063	0	94,738	94,738	0	52,325	52,325
1	569000	Structures	0	29,097	29,097	0	18,744	18,744	0	10,353	10,353
1	570000	Station Equipment	0	71,518	71,518	0	46,072	46,072	0	25,446	25,446
1	571000	Overhead Lines	0	205,244	205,244	0	132,218	132,218	0	73,026	73,026
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	361	361	0	233	233	0	128	128
TOTAL TRANSMISSION OPERATING EXP			19,084	2,101,852	2,120,936	13,184	1,354,014	1,367,198	5,900	747,838	753,738
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,243,033	2,243,033	0	1,444,962	1,444,962	0	798,071	798,071
1	403X40	Depreciation Expense--Transmission Plant	0	781,281	781,281	0	503,301	503,301	0	277,980	277,980
1	404X30	Amortization of Limited-Term Plant	232	7,666	7,898	232	4,938	5,170	0	2,728	2,728
1	404X20	Amortization of Hydro Licensing Costs	0	28,133	28,133	0	18,123	18,123	0	10,010	10,010
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	404X60/70	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
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	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
1	407382	Reg Debit Amt CDA Settlement	0	51,460	51,460	0	33,151	33,151	0	18,309	18,309
99	407482	Reg Credit Amt Lake CDA Settlement	-51,459	0	-51,459	-33,150	0	-33,150	-18,309	0	-18,309
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	407450/499	Amortization of BPA Residential Exchange Credit	-156,175	0	-156,175	-110,271	0	-110,271	-45,904	0	-45,904
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,315,792	1,315,792	0	847,633	847,633	0	468,159	468,159
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-45,979	4,427,365	4,381,386	65,170	2,852,108	2,917,278	-111,149	1,575,257	1,464,108
TOTAL PRODUCTION & TRANS EXPENSE			4,407,295	24,576,379	28,983,674	2,884,898	15,832,105	18,717,003	1,522,397	8,744,274	10,266,671

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	35,402	96,978	132,380	20,242	63,353	83,595	15,160	33,625	48,785
3	582000	Station Expense	17,825	450	18,275	14,330	294	14,624	3,495	156	3,651
3	583000	Overhead Line Expense	82,920	42,422	125,342	57,085	27,713	84,798	25,835	14,709	40,544
3	584000	Underground Line Expense	107,867	0	107,867	71,133	0	71,133	36,734	0	36,734
3	585000	Street Light & Signal System Operation Expense	11,976	0	11,976	3,230	0	3,230	8,746	0	8,746
3	586000	Meter Expense	142,494	0	142,494	115,751	0	115,751	26,743	0	26,743
3	587000	Customer Installations Expense	73,710	0	73,710	42,175	0	42,175	31,535	0	31,535
3	588000	Miscellaneous Distribution Expense	255,065	166,325	421,390	200,866	108,655	309,521	54,199	57,670	111,869
3	589000	Rent	5,680	13,586	19,266	5,680	8,875	14,555	0	4,711	4,711
MAINTENANCE:											
3	590000	Supervision & Engineering	39,594	67,711	107,305	23,844	44,234	68,078	15,750	23,477	39,227
3	591000	Structures	16,424	0	16,424	7,915	0	7,915	8,509	0	8,509
3	592000	Station Equipment	55,422	6,768	62,190	39,201	4,421	43,622	16,221	2,347	18,568
3	593000	Overhead Lines	493,000	0	493,000	254,278	0	254,278	238,722	0	238,722
3	594000	Underground Lines	74,445	0	74,445	54,489	0	54,489	19,956	0	19,956
3	595000	Line Transformers	55,187	14,765	69,952	40,242	9,646	49,888	14,945	5,119	20,064
3	596000	Street Light & Signal System Maintenance Exp	34,853	0	34,853	26,433	0	26,433	8,420	0	8,420
3	597000	Meters	7,799	0	7,799	4,151	0	4,151	3,648	0	3,648
3	598000	Miscellaneous Distribution Expense	9,694	-2,069	7,625	11,507	-1,352	10,155	-1,813	-717	-2,530
TOTAL DISTRIBUTION OPERATING EXP			1,519,357	406,936	1,926,293	992,552	265,839	1,258,391	526,805	141,097	667,902
99	403X50	Depreciation Expense--Distribution Plant	2,195,038	0	2,195,038	1,394,267	0	1,394,267	800,771	0	800,771
E-OTX		Taxes Other Than FIT--Distribution	3,242,326	0	3,242,326	2,751,381	0	2,751,381	490,945	0	490,945
TOTAL DISTRIBUTION EXPENSES			6,956,721	406,936	7,363,657	5,138,200	265,839	5,404,039	1,818,521	141,097	1,959,618
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	46,569	46,569	0	30,616	30,616	0	15,953	15,953
2	902000	Meter Reading Expenses	208,413	6,587	215,000	182,320	4,331	186,651	26,093	2,256	28,349
E-903	903XXX	Customer Records & Collection Expenses	163,000	534,812	697,812	115,824	350,629	466,453	47,176	184,183	231,359
2	904000	Uncollectible Accounts	0	242,711	242,711	0	159,568	159,568	0	83,143	83,143
2	905000	Misc Customer Accounts	0	24,237	24,237	0	15,934	15,934	0	8,303	8,303
TOTAL CUSTOMER ACCOUNTS EXPENSES			371,413	854,916	1,226,329	298,144	561,078	859,222	73,269	293,838	367,107
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,739,455	42,681	1,782,136	1,455,786	28,060	1,483,846	283,669	14,621	298,290
2	909000	Advertising	5,407	5,057	10,464	4,055	3,325	7,380	1,352	1,732	3,084
2	910000	Misc Customer Service & Info Exp	0	7,772	7,772	0	5,110	5,110	0	2,662	2,662
TOTAL CUSTOMER SERVICE & INFO EXP			1,744,862	55,510	1,800,372	1,459,841	36,495	1,496,336	285,021	19,015	304,036

ELECTRIC OPERATING STATEMENT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	0	67,614	67,614	0	44,452	44,452	0	23,162	23,162
2	913000	Advertising	0	5,669	5,669	0	3,727	3,727	0	1,942	1,942
2	916000	Miscellaneous Sales Expenses	21,916	4,790	26,706	20,478	3,149	23,627	1,438	1,641	3,079
TOTAL SALES EXPENSES			21,916	78,073	99,989	20,478	51,328	71,806	1,438	26,745	28,183
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	16,047	1,489,950	1,505,997	7,145	978,838	985,983	8,902	511,112	520,014
4	921000	Office Supplies & Expenses	0	292,808	292,808	0	192,363	192,363	0	100,445	100,445
4	922000	Admin Exp Transferred--Credit	0	-3,787	-3,787	0	-2,488	-2,488	0	-1,299	-1,299
4	923000	Outside Services Employed	0	846,650	846,650	0	556,215	556,215	0	290,435	290,435
4	924000	Property Insurance Premium	0	100,329	100,329	0	65,912	65,912	0	34,417	34,417
4	925XXX	Injuries and Damages	2,451	242,394	244,845	2,451	159,243	161,694	0	83,151	83,151
4	926XXX	Employee Pensions and Benefits	28,280	88,728	117,008	20,881	58,291	79,172	7,399	30,437	37,836
4	927000	Franchise Requirements	904	0	904	0	0	0	904	0	904
1	928000	Regulatory Commission Expenses	124,095	258,741	382,836	89,989	166,681	256,670	34,106	92,060	126,166
4	930000	Miscellaneous General Expenses	12,636	384,553	397,189	12,183	252,636	264,819	453	131,917	132,370
4	931000	Rents	11,694	33,139	44,833	9,629	21,771	31,400	2,065	11,368	13,433
4	935000	Maintenance of General Plant	53,441	600,877	654,318	12,313	394,752	407,065	41,128	206,125	247,253
TOTAL ADMIN & GEN OPERATING EXP			249,548	4,334,382	4,583,930	154,591	2,844,214	2,998,805	94,957	1,490,168	1,585,125
E-ADP		Depreciation Expense--General Plant	190,321	449,163	639,484	103,030	295,082	398,112	87,291	154,081	241,372
E-CAM		Amortization--Intangible Plant--Software	0	345,646	345,646	0	227,076	227,076	0	118,570	118,570
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
TOTAL ADMIN & GENERAL EXPENSES			439,869	5,129,810	5,569,679	257,621	3,366,779	3,624,400	182,248	1,763,031	1,945,279
TOTAL EXPENSES BEFORE FIT			13,942,076	31,101,624	45,043,700	10,059,182	20,113,624	30,172,806	3,882,894	10,988,000	14,870,894
NET OPERATING INCOME BEFORE FIT					22,128,493			13,538,537			8,589,956
E-FIT		FEDERAL INCOME TAX--Normal Accrual			6,203,342			4,245,593			1,957,749
E-FIT		DEFERRED FEDERAL INCOME TAX			-137,212			-566,633			429,421
ELECTRIC NET OPERATING INCOME					16,062,363			9,859,577			6,202,786

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.744%	34.256%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.327%	34.673%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 0555 For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-555-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	8,707,123	8,707,123	0	5,609,129	5,609,129	0	3,097,994	3,097,994
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,747,617	0	1,747,617	0	0	0	1,747,617	0	1,747,617
1	555550	Exchanges - Non Monetary	0	40,414	40,414	0	26,035	26,035	0	14,379	14,379
1	555700	Bookout Purchases	0	3,165,144	3,165,144	0	2,038,986	2,038,986	0	1,126,158	1,126,158
1	555710	Intercompany Purchase	0	52,095	52,095	0	33,560	33,560	0	18,535	18,535
TOTAL ACCOUNT 0555			1,747,617	11,964,776	13,712,393	0	7,707,710	7,707,710	1,747,617	4,257,066	6,004,683

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 0557 For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	472,040	472,040	0	304,088	304,088	0	167,952	167,952
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	751,706	751,706	0	484,249	484,249	0	267,457	267,457
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,171	19,171	0	10,589	10,589
99	557161	Unbilled Add-Ons	-32,514	0	-32,514	410	0	410	-32,924	0	-32,924
1	557170	Broker Fees - Power	0	13,327	13,327	0	8,585	8,585	0	4,742	4,742
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	2,226,250	0	2,226,250	2,226,250	0	2,226,250	0	0	0
99	557380	Idaho PCA Deferred	-2,041,422	0	-2,041,422	0	0	0	-2,041,422	0	-2,041,422
99	557390	Idaho PCA Amortization	1,608,879	0	1,608,879	0	0	0	1,608,879	0	1,608,879
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			1,829,418	1,266,833	3,096,251	2,268,118	816,093	3,084,211	-438,700	450,740	12,040

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-903-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	163,000	497,649	660,649	115,824	327,174	442,998	47,176	170,475	217,651
12	903920	A/R Sold - Program Fees	0	36,818	36,818	0	23,237	23,237	0	13,581	13,581
12	903930	A/R Sold - Maturity Yield Fee	0	345	345	0	218	218	0	127	127
TOTAL ACCOUNT 0903			163,000	534,812	697,812	115,824	350,629	466,453	47,176	184,183	231,359

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.744%	34.256%
E-ALL	12	Net Electric Plant	100.000%	63.114%	36.886%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-908-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	42,681	42,681	0	28,060	28,060	0	14,621	14,621
99	908600	DSM Tariff Rider Expense Offset	1,613,555	0	1,613,555	1,431,973	0	1,431,973	181,582	0	181,582
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	19,209	0	19,209	23,813	0	23,813	-4,604	0	-4,604
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			1,739,455	42,681	1,782,136	1,455,786	28,060	1,483,846	283,669	14,621	298,290

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.744%	34.256%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended May 31, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-1A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	67,172,193	43,711,343	23,460,850	
E-OPS	Operating & Maintenance Expense	34,239,201	22,484,285	11,754,916	
E-OPS	Book Depreciation & Amortization	6,246,381	4,089,507	2,156,874	
E-OTX	Taxes Other than FIT	4,558,118	3,599,014	959,104	
	Net Operating Income Before FIT	22,128,493	13,538,537	8,589,956	
E-INT	Less: Monthly Interest Expense	4,614,263	2,907,734	1,706,528	
E-SCM	Add: Schedule M Additions	6,831,252	4,951,618	1,879,634	
E-SCM	Less: Schedule M Deductions	6,601,105	3,438,921	3,162,184	
	Taxable Net Operating Income	17,744,377	12,143,500	5,600,878	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	6,210,532	4,250,225	1,960,307	
1	Production Tax Credit	(7,190)	(4,632)	(2,558)	
	Total Net Federal Income Tax	6,203,342	4,245,593	1,957,749	
E-DTE	Deferred FIT	-137,212	-566,633	429,421	
	Total Net FIT/Deferred FIT	6,066,130	3,678,960	2,387,170	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	417,355	417,355	0	263,409	263,409	0	153,946	153,946
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-374,085	-374,085	0	-236,100	-236,100	0	-137,985	-137,985
99	997004	Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
4	997005	FAS106 Current Retiree Medical Accrual	0	24,996	24,996	0	16,421	16,421	0	8,575	8,575
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007	Idaho PCA	-432,543	0	-432,543	0	0	0	-432,543	0	-432,543
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	-1,816	-1,816	0	-1,003	-1,003
1	997012	N.E. Tank Farm Diesel Spill	0	-2,987	-2,987	0	-1,924	-1,924	0	-1,063	-1,063
4	997015	Airplane Lease Payments	0	18,791	18,791	0	12,345	12,345	0	6,446	6,446
12	997016	Redemption Expense Amortization	0	115,122	115,122	0	72,658	72,658	0	42,464	42,464
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	94,417	0	94,417	336,269	0	336,269	-241,852	0	-241,852
4	997018	DSM Tariff Rider		-4	-4	0	-3	-3	0	-1	-1
1	997019	CSS Temporary Service Fees	37,671	0	37,671	5,130	0	5,130	32,541	0	32,541
4	997020	FAS87 Current Pension Accrual	0	928,538	928,538	0	610,012	610,012	0	318,526	318,526
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	104,221	104,221	0	65,778	65,778	0	38,443	38,443
99	997033	BPA Residential Exchange	-169,272	0	-169,272	-119,125	0	-119,125	-50,147	0	-50,147
99	997034	Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052	Noxon Spill	0	-858,064	-858,064	0	-563,714	-563,714	0	-294,350	-294,350
2	997066	Miscellaneous Schedule M Additions	0	281,482	281,482	0	185,058	185,058	0	96,424	96,424
99	997064	Chicago Climate Exchange	-34,411	0	-34,411	0	0	0	-34,411	0	-34,411
99	997065	Amortization - Unbilled Revenue Add-Ins	-4,147	0	-4,147	29,753	0	29,753	-33,900	0	-33,900
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	2,393,845	3,855,541	6,249,386	1,500,174	2,493,889	3,994,063	893,671	1,361,652	2,255,323
TOTAL SCHEDULE M ADDITIONS			2,323,165	4,508,087	6,831,252	2,035,605	2,916,013	4,951,618	287,560	1,592,074	1,879,634

ELECTRIC SCHEDULE M ITEMS For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	268,021	268,021	0	172,659	172,659	0	95,362	95,362
99	997043	Washington Deferred Power Costs	-2,226,250	0	-2,226,250	-2,226,250	0	-2,226,250	0	0	0
1	997044	Non-Monetary Power Costs	0	-40,414	-40,414	0	-26,035	-26,035	0	-14,379	-14,379
1	997045	Section 199 Manufacturing Deduction	0	500,000	500,000	0	322,100	322,100	0	177,900	177,900
4	997046	Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-20,531	0	-20,531	0	0	0	-20,531	0	-20,531
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	8,110,293	8,110,293	0	5,183,045	5,183,045	0	2,927,248	2,927,248
99	997050	CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498
99	997051	Wind Generation AFUDC - ID	7,813	0	7,813	0	0	0	7,813	0	7,813
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997058	Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0
99	997059	Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606
4	997063	CDA Lake Settlement - AN	0	-49,192	-49,192	0	-32,317	-32,317	0	-16,875	-16,875
99	997063	CDA Lake Settlement	51,459	0	51,459	33,150	0	33,150	18,309	0	18,309
TOTAL SCHEDULE M DEDUCTIONS			-2,203,944	8,805,049	6,601,105	-2,191,266	5,630,187	3,438,921	-12,678	3,174,862	3,162,184

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.744%	34.256%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.327%	34.673%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.153%	38.847%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.907%	36.093%
E-ALL	12	Net Electric Plant	100.000%	63.114%	36.886%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended May 31, 2009 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	621,100	392,318	228,782
99	410100	Deferred Federal Income Tax Expense - Washington	-869,090	-869,090	0
99	410100	Deferred Federal Income Tax Expense - Idaho	199,433	0	199,433
		Sub-Total	-48,557	-476,772	428,215
14	411100	Deferred Federal Income Tax Expense - Allocated	-61,634	-38,931	-22,703
99	411100	Deferred Federal Income Tax Expense - Washington	-50,930	-50,930	0
99	411100	Deferred Federal Income Tax Expense - Idaho	23,909	0	23,909
		Sub-Total	-88,655	-89,861	1,206
		Total Deferred Federal Income Tax Expense	-137,212	-566,633	429,421
E-ALL	14	Net Allocated Schedule M's	100.000%	63.165%	36.835%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Weighted Cost		3.516%	3.602%
E-APL	Net Rate Base	1,560,927,659	992,400,713	568,526,946
	Interest Deduction for FIT Calculation	55,371,150	34,892,809	20,478,341
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from Treasury			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	191,098	191,098	0	123,105	123,105	0	67,993	67,993
1	408150	R&P Property Tax--Production	0	734,958	734,958	0	473,460	473,460	0	261,498	261,498
1	408180	R&P Property Tax--Transmission	0	272,234	272,234	0	175,373	175,373	0	96,861	96,861
1	409100	State Income Tax--Montana & Oregon	0	117,502	117,502	0	75,695	75,695	0	41,807	41,807
TOTAL PRODUCTION & TRANSMISSION			0	1,315,792	1,315,792	0	847,633	847,633	0	468,159	468,159
DISTRIBUTION											
99	408110	State Excise Tax	1,312,115	0	1,312,115	1,312,115	0	1,312,115	0	0	0
99	408120	Municipal Occupation & License Tax	1,388,494	0	1,388,494	1,165,558	0	1,165,558	222,936	0	222,936
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	415,701	0	415,701	273,708	0	273,708	141,993	0	141,993
99	409100	State Income Tax--Idaho	126,016	0	126,016	0	0	0	126,016	0	126,016
TOTAL DISTRIBUTION			3,242,326	0	3,242,326	2,751,381	0	2,751,381	490,945	0	490,945
TOTAL TAXES OTHER THAN FIT			3,242,326	1,315,792	4,558,118	2,751,381	847,633	3,599,014	490,945	468,159	959,104

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	55,463	15,259,132	15,314,595	55,463	9,829,933	9,885,396	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,068,785	2,221,964	153,179	1,332,711	1,485,890	0	736,074	736,074
4	C-IPL	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721	0	52,593	52,593
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	13,587,919	13,587,919	0	8,926,719	8,926,719	0	4,661,200	4,661,200
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	6,995,767	6,995,767	0	4,595,939	4,595,939	0	2,399,828	2,399,828
TOTAL INTANGIBLE PLANT			208,642	38,064,917	38,273,559	208,642	24,786,023	24,994,665	0	13,278,894	13,278,894
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,688	2,231,688	0	1,437,653	1,437,653	0	794,035	794,035
1	311XXX	Structures & Improvements	0	124,915,415	124,915,415	0	80,470,510	80,470,510	0	44,444,905	44,444,905
1	312000	Boiler Plant	0	164,175,198	164,175,198	0	105,761,663	105,761,663	0	58,413,535	58,413,535
1	314000	Turbogenerator Units	0	47,529,654	47,529,654	0	30,618,603	30,618,603	0	16,911,051	16,911,051
1	315000	Accessory Electric Equipment	0	26,395,571	26,395,571	0	17,004,027	17,004,027	0	9,391,544	9,391,544
1	316000	Miscellaneous Power Plant Equipment	0	15,638,395	15,638,395	0	10,074,254	10,074,254	0	5,564,141	5,564,141
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	380,885,921	380,885,921	0	245,366,710	245,366,710	0	135,519,211	135,519,211
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,860,499	55,860,499	0	35,985,333	35,985,333	0	19,875,166	19,875,166
1	331XXX	Structures & Improvements	0	39,944,645	39,944,645	0	25,732,340	25,732,340	0	14,212,305	14,212,305
1	332XXX	Reservoirs, Dams, & Waterways	0	117,491,808	117,491,808	0	75,688,223	75,688,223	0	41,803,585	41,803,585
1	333000	Waterwheels, Turbines, & Generators	0	132,480,757	132,480,757	0	85,344,104	85,344,104	0	47,136,653	47,136,653
1	334000	Accessory Electric Equipment	0	31,605,470	31,605,470	0	20,360,244	20,360,244	0	11,245,226	11,245,226
1	335XXX	Miscellaneous Power Plant Equipment	0	7,012,613	7,012,613	0	4,517,525	4,517,525	0	2,495,088	2,495,088
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,288,118	1,288,118	0	711,445	711,445
TOTAL HYDRAULIC PRODUCTION PLANT			0	386,395,355	386,395,355	0	248,915,887	248,915,887	0	137,479,468	137,479,468
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,617,638	15,617,638	0	10,060,882	10,060,882	0	5,556,756	5,556,756
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867	0	7,494,813	7,494,813
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	197,970,615	197,970,615	0	127,532,670	127,532,670	0	70,437,945	70,437,945
1	345000	Accessory Electric Equipment	0	15,939,683	15,939,683	0	10,268,344	10,268,344	0	5,671,339	5,671,339
1	346000	Miscellaneous Power Plant Equipment	0	1,360,060	1,360,060	0	876,151	876,151	0	483,909	483,909
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,707,011	274,707,011	0	176,966,257	176,966,257	0	97,740,754	97,740,754
TOTAL PRODUCTION PLANT			0	1,041,988,287	1,041,988,287	0	671,248,854	671,248,854	0	370,739,433	370,739,433

ELECTRIC UTILITY PLANT		Report ID:
For Month Ended May 31, 2009		E-PLT-1A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,834,539	15,834,539	0	10,200,610	10,200,610	0	5,633,929	5,633,929
1	352XXX	Structures & Improvements	0	15,759,035	15,759,035	0	10,151,970	10,151,970	0	5,607,065	5,607,065
1	353000	Station Equipment	0	173,132,218	173,132,218	0	111,531,775	111,531,775	0	61,600,443	61,600,443
1	354000	Towers & Fixtures	0	17,103,814	17,103,814	0	11,018,277	11,018,277	0	6,085,537	6,085,537
1	355000	Poles & Fixtures	0	129,054,456	129,054,456	0	83,136,881	83,136,881	0	45,917,575	45,917,575
1	356000	Overhead Conductors & Devices	0	104,148,371	104,148,371	0	67,092,381	67,092,381	0	37,055,990	37,055,990
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,678,455	1,678,455	0	927,033	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,501,032	1,501,032	0	829,040	829,040
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,206,101	1,206,101	0	666,145	666,145
TOTAL TRANSMISSION PLANT			0	461,840,239	461,840,239	0	297,517,482	297,517,482	0	164,322,757	164,322,757
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
99	360400	Land Easements	56,274	0	56,274	56,274	0	56,274	0	0	0
99	361000	Structures & Improvements	12,711,172	0	12,711,172	9,473,471	0	9,473,471	3,237,701	0	3,237,701
99	362000	Station Equipment	87,894,101	0	87,894,101	57,201,237	0	57,201,237	30,692,864	0	30,692,864
99	364000	Poles, Towers, & Fixtures	201,853,088	0	201,853,088	122,876,813	0	122,876,813	78,976,275	0	78,976,275
99	365000	Overhead Conductors & Devices	131,985,147	0	131,985,147	78,234,917	0	78,234,917	53,750,230	0	53,750,230
99	366000	Underground Conduit	72,100,028	0	72,100,028	44,383,510	0	44,383,510	27,716,518	0	27,716,518
99	367000	Underground Conductors & Devices	117,596,769	0	117,596,769	75,050,954	0	75,050,954	42,545,815	0	42,545,815
99	368000	Line Transformers	163,465,799	0	163,465,799	105,349,623	0	105,349,623	58,116,176	0	58,116,176
99	369XXX	Services	111,844,290	0	111,844,290	69,102,638	0	69,102,638	42,741,652	0	42,741,652
99	370000	Meters	44,690,341	0	44,690,341	16,264,229	0	16,264,229	28,426,112	0	28,426,112
99	373XXX	Street Light & Signal Systems	28,235,522	0	28,235,522	15,678,559	0	15,678,559	12,556,963	0	12,556,963
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			976,710,187	0	976,710,187	596,986,071	0	596,986,071	379,724,116	0	379,724,116
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048	447,332	671,588	1,118,920
4	390XXX	Structures & Improvements	6,276,856	27,750,444	34,027,300	1,705,503	18,230,932	19,936,435	4,571,353	9,519,512	14,090,865
4	391XXX	Office Furniture & Equipment	0	21,722,852	21,722,852	0	14,271,045	14,271,045	0	7,451,807	7,451,807
4	392XXX	Transportation Equipment	7,338,328	4,941,887	12,280,215	4,979,940	3,246,622	8,226,562	2,358,388	1,695,265	4,053,653
4	393000	Stores Equipment	301,090	778,105	1,079,195	118,019	511,184	629,203	183,071	266,921	449,992
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,545,465	5,307,608	1,321,756	2,329,229	3,650,985	440,387	1,216,236	1,656,623
4	395000	Laboratory Equipment	365,611	1,593,330	1,958,941	230,147	1,046,754	1,276,901	135,464	546,576	682,040
4	396XXX	Power Operated Equipment	17,161,257	6,437,293	23,598,550	10,998,215	4,229,044	15,227,259	6,163,042	2,208,249	8,371,291
4	397XXX	Communications Equipment	10,916,969	41,253,608	52,170,577	5,903,495	27,101,970	33,005,465	5,013,474	14,151,638	19,165,112
4	398000	Miscellaneous Equipment	6,566	358,069	364,635	1,831	235,237	237,068	4,735	122,832	127,567
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			44,948,033	110,338,808	155,286,841	25,630,787	72,488,184	98,118,971	19,317,246	37,850,624	57,167,870
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,557,798	27,557,798	0	17,752,733	17,752,733	0	9,805,065	9,805,065
TOTAL PLANT IN SERVICE			1,021,866,862	1,679,790,049	2,701,656,911	622,825,500	1,083,793,276	1,706,618,776	399,041,362	595,996,773	995,038,135
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,021,866,862	1,679,790,049	2,701,656,911	622,825,500	1,083,793,276	1,706,618,776	399,041,362	595,996,773	995,038,135

ELECTRIC UTILITY PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	247,300,877	247,300,877	0	159,311,225	159,311,225	0	87,989,652	87,989,652
1	108000	Hydro Production Plant	0	93,783,111	93,783,111	0	60,415,080	60,415,080	0	33,368,031	33,368,031
1	108X03	Other Production Plant	0	49,641,716	49,641,716	0	31,979,193	31,979,193	0	17,662,523	17,662,523
1	108X04	Transmission Plant	0	154,153,541	154,153,541	0	99,305,711	99,305,711	0	54,847,830	54,847,830
E-ADP	108X05	Distribution Plant	295,462,376	0	295,462,376	180,379,781	0	180,379,781	115,082,595	0	115,082,595
E-ADP	108X06	General Plant - Non-Transportation	14,512,697	40,803,272	55,315,969	7,999,242	26,806,118	34,805,360	6,513,455	13,997,154	20,510,609
E-ADP	108X07	General Plant - Transportation	3,831,159	2,579,964	6,411,123	2,599,903	1,694,933	4,294,836	1,231,256	885,031	2,116,287
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-223,097	-223,097	0	-143,719	-143,719	0	-79,378	-79,378
TOTAL ACCUMULATED DEPRECIATION			313,806,232	588,039,384	901,845,616	190,978,926	379,368,541	570,347,467	122,827,306	208,670,843	331,498,149
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	12,762	3,713,407	3,726,169	12,762	2,392,177	2,404,939	0	1,321,230	1,321,230
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	284	110,962	0	148	148
4	111X06	Leasehold Improvements (From Report C-AAM)	0	75,609	75,609	0	49,672	49,672	0	25,937	25,937
E-CAM	111X08	Intangible Plant-Computer Software	0	9,655,811	9,655,811	0	6,343,482	6,343,482	0	3,312,329	3,312,329
TOTAL ACCUMULATED AMORTIZATION			123,440	13,445,259	13,568,699	123,440	8,785,615	8,909,055	0	4,659,644	4,659,644
NET ELECTRIC UTILITY PLANT			707,937,190	1,078,305,406	1,786,242,596	431,723,134	695,639,120	1,127,362,254	276,214,056	382,666,286	658,880,342

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
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 May 31, 2009 Average of Monthly Averages Basis	Report ID: E-APL-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		707,937,190	1,078,305,406	1,786,242,596	431,723,134	695,639,120	1,127,362,254	276,214,056	382,666,286	658,880,342
	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)		12,434,489	0	12,434,489	7,881,208	0	7,881,208	4,553,281	0	4,553,281
4	Deferred Gain on Sale of General Office (190850)		0	180,168	180,168	0	118,363	118,363	0	61,805	61,805
12	Deferred F.I.T. - Plant In Service (282900)		0	-246,507,311	-246,507,311	0	-155,580,624	-155,580,624	0	-90,926,687	-90,926,687
4	Deferred FIT - Common Plant.(From Report C-DTX)		0	-9,034,663	-9,034,663	0	-5,935,412	-5,935,412	0	-3,099,251	-3,099,251
99	ADFIT - Boulder Park Idaho Write Off (190040)		650,678	0	650,678	0	0	0	650,678	0	650,678
99	ADFIT - MT Lease Payments (283365)		-2,736,761	0	-2,736,761	-1,805,746	0	-1,805,746	-931,015	0	-931,015
1	ADFIT - MT Lease Payments (283382)		-215,394	-9,653,838	-9,869,232	-163,825	-6,219,002	-6,382,827	-51,569	-3,434,836	-3,486,405
12	Electric portion of Bond Redemptions (283850)		0	-2,931,772	-2,931,772	0	-1,850,359	-1,850,359	0	-1,081,413	-1,081,413
1	Colstrip PCB (283200)		0	-619,993	-619,993	0	-399,399	-399,399	0	-220,594	-220,594
	TOTAL ACCUM DEFERRED INCOME TAX		10,133,012	-268,567,409	-258,434,397	5,911,637	-169,866,433	-163,954,796	4,221,375	-98,700,976	-94,479,601
	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)		5,498,580	0	5,498,580	3,946,671	0	3,946,671	1,551,909	0	1,551,909
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)		740,921	0	740,921	0	0	0	740,921	0	740,921
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		803,655	0	803,655	0	0	0	803,655	0	803,655
99	Invest in Exchange Power (124900, 124930)		25,214,507	0	25,214,507	25,214,507	0	25,214,507	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)		-2,216,174	0	-2,216,174	-710,245	0	-710,245	-1,505,929	0	-1,505,929
E-ALL	Colstrip 3 AFUDC Reallocation		0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
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	Montana Riverbed Settlement (186360)		7,819,316	0	7,819,316	5,159,271	0	5,159,271	2,660,045	0	2,660,045
99	Nez Perce Settlement - Idaho (186800)		377,138	0	377,138	0	0	0	377,138	0	377,138
4	Gain on Sale of General Office Bldg (253850)		0	-514,742	-514,742	0	-338,165	-338,165	0	-176,577	-176,577
	TOTAL OTHER ADJUSTMENTS		33,634,202	-514,742	33,119,460	29,331,420	-338,165	28,993,255	4,302,782	-176,577	4,126,205
	NET RATE BASE		751,704,404	809,223,255	1,560,927,659	466,966,191	525,434,522	992,400,713	284,738,213	283,788,733	568,526,946

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.114%	36.886%
E-ALL	13	Net Electric General Plant	100.000%	63.081%	36.919%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended May 31, 2009 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	Utility 7	302,348	217,824	58,492	26,032
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
	TOTAL		<u>303,157</u>	<u>218,463</u>	<u>58,662</u>	<u>26,032</u>
7	404X32 PC Software	Utility 7	141,995	102,299	27,470	12,226
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>149,143</u>	<u>102,299</u>	<u>32,401</u>	<u>14,443</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
7	404X60 Leased Transportation Vehicles	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended May 31, 2009 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	462,187	332,978	89,415	39,794
8	Utility 8	10,933	0	7,542	3,391
9	Utility 9	56,898	44,952	11,946	0
9	Utility 9 - Washington	8,729	6,896	1,833	0
9	Utility 9 - Idaho	33,158	26,196	6,962	0
		<u>571,905</u>	<u>411,022</u>	<u>117,698</u>	<u>43,185</u>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT
 For Month Ended May 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	476,960	0	0	0	0	476,960	0	0	476,960	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7		Utility 7	2,396,912	0	0	1,726,831	1,726,831	0	0	463,707	463,707	0	206,374	206,374
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		TOTAL ACCOUNT	4,649,670	371,881	447,332	1,957,755	2,776,968	575,790	91,800	519,025	1,186,615	479,713	206,374	686,087
	390XXX	Structures & Improvements												
99		Utility 0	2,215,017	450,428	1,143,034	621,555	2,215,017	0	0	0	0	0	0	0
99		Utility 1	859,039	0	0	0	0	859,039	0	0	859,039	0	0	0
99		Utility 2	3,429,788	0	0	0	0	0	0	0	0	3,429,788	0	3,429,788
7		Utility 7	33,674,401	0	0	24,260,385	24,260,385	0	0	6,514,650	6,514,650	0	2,899,366	2,899,366
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,588,622	1,255,075	0	0	1,255,075	333,547	0	0	333,547	0	0	0
9		Utility 9 - Idaho	4,339,425	0	3,428,319	0	3,428,319	0	911,106	0	911,106	0	0	0
9		Utility 9 - Allocated	3,630,834	0	0	2,868,504	2,868,504	0	0	762,330	762,330	0	0	0
		TOTAL ACCOUNT	49,737,126	1,705,503	4,571,353	27,750,444	34,027,300	1,192,586	911,106	7,276,980	9,380,672	3,429,788	2,899,366	6,329,154
	391XXX	Office Furniture & Equipment												
99		Utility 0	807,536	0	0	807,536	807,536	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	29,031,309	0	0	20,915,316	20,915,316	0	0	5,616,397	5,616,397	0	2,499,596	2,499,596
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
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	30,217,716	0	0	21,722,852	21,722,852	0	0	5,877,742	5,877,742	0	2,617,122	2,617,122
	392XXX	Transportation Equipment												
99		Utility 0	10,569,674	4,369,986	1,924,045	4,275,643	10,569,674	0	0	0	0	0	0	0
99		Utility 1	4,407,141	0	0	0	0	2,806,004	941,268	659,869	4,407,141	0	0	0
99		Utility 2	1,998,580	0	0	0	0	0	0	0	0	1,998,580	0	1,998,580
7		Utility 7	142,511	0	0	102,671	102,671	0	0	27,570	27,570	0	12,270	12,270
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	772,055	609,954	0	0	609,954	162,101	0	0	162,101	0	0	0
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0
9		Utility 9 - Allocated	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0
		TOTAL ACCOUNT	19,153,083	4,979,940	2,358,388	4,941,887	12,280,215	2,968,105	1,056,699	837,214	4,862,018	1,998,580	12,270	2,010,850

COMMON GENERAL PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
393000 Stores Equipment														
99		Utility 0	336,882	10,739	14,745	311,398	336,882	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
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	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	590,738	0	0	466,707	466,707	0	0	124,031	124,031	0	0	0
TOTAL ACCOUNT			1,417,969	118,019	183,071	778,105	1,079,195	112,782	44,734	124,031	281,547	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment														
99		Utility 0	3,436,968	1,287,102	432,867	1,716,999	3,436,968	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	961,165	0	0	0	0	0	0	0	0	961,165	0	961,165
7		Utility 7	2,202,380	0	0	1,586,683	1,586,683	0	0	426,072	426,072	0	189,625	189,625
8		Utility 8	914,632	0	0	0	0	0	0	630,913	630,913	0	283,719	283,719
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	306,039	0	0	241,783	241,783	0	0	64,256	64,256	0	0	0
TOTAL ACCOUNT			9,744,160	1,321,756	440,387	3,545,465	5,307,608	998,393	456,701	1,546,949	3,002,043	961,165	473,344	1,434,509
395000 Laboratory Equipment														
99		Utility 0	1,453,981	214,701	130,533	1,108,747	1,453,981	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	354,747	0	0	255,574	255,574	0	0	68,629	68,629	0	30,544	30,544
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
TOTAL ACCOUNT			2,725,571	230,147	135,464	1,593,330	1,958,941	107,901	35,161	316,673	459,735	273,708	33,187	306,895
396XXX Power Operated Equipment														
99		Utility 0	21,777,951	10,433,250	5,787,374	5,557,327	21,777,951	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	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	475,505	0	375,668	0	375,668	0	99,837	0	99,837	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
TOTAL ACCOUNT			27,894,591	10,998,215	6,163,042	6,437,293	23,598,550	2,738,527	862,869	603,109	4,204,505	43,834	47,702	91,536

COMMON GENERAL PLANT
 For Month Ended May 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,657,674	5,544,169	1,921,319	30,192,186	37,657,674	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	0	368,319	282,563	0	650,882	0	0	0
99		Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7		Utility 7	7,356,373	0	0	5,299,825	5,299,825	0	0	1,423,164	1,423,164	0	633,384	633,384
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,913,922	0	3,092,155	0	3,092,155	0	821,767	0	821,767	0	0	0
9		Utility 9 - Allocated	7,292,792	0	0	5,761,597	5,761,597	0	0	1,531,195	1,531,195	0	0	0
		TOTAL ACCOUNT	58,766,510	5,903,495	5,013,474	41,253,608	52,170,577	463,813	1,104,330	3,594,747	5,162,890	511,680	921,363	1,433,043
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	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	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		TOTAL ACCOUNT	503,783	1,831	4,735	358,069	364,635	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	204,810,179	25,630,787	19,317,246	110,338,808	155,286,841	9,158,383	4,564,048	20,792,476	34,514,907	7,755,695	7,252,736	15,008,431

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended May 31, 2009 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	38,431,709	38,431,709	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,810	-85,810	0	0
99	108X06	Utility 1	3,794,110	0	3,794,110	0
99	108X06	Utility 2	2,027,762	0	0	2,027,762
7	108X06	Utility 7	8,207,044	5,912,683	1,587,735	706,626
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-341,976	-246,373	-66,159	-29,444
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	778,538	0	537,036	241,502
9	108X06	Utility 9	14,307,832	11,303,760	3,004,072	0
Total			67,119,209	55,315,969	8,856,794	2,946,446

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,817,017	5,817,017	0	0
99	108X07	Utility 1	629,655	0	629,655	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	915,164	0	0	915,164
7	108X07	Utility 7	27,788	20,020	5,376	2,393
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	726,654	574,086	152,568	0
9	108X07	Utility 9	0	0	0	0
Total			8,116,278	6,411,123	787,599	917,557

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	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 Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	976,710,187	0	976,710,187	596,986,071	0	596,986,071	379,724,116	0	379,724,116
E-PLT	360200	Less Land and Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
		Depreciable Distribution Plant	972,432,531	0	972,432,531	593,672,225	0	593,672,225	378,760,306	0	378,760,306
		Percentage		0.000%	100.000%		61.050%		38.950%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	295,462,376	180,379,781			115,082,595		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	295,462,376	0	295,462,376	180,379,781	0	180,379,781	115,082,595	0	115,082,595
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	44,948,033	110,338,808	155,286,841	25,630,787	72,488,184	98,118,971	19,317,246	37,850,624	57,167,870
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048	447,332	671,588	1,118,920
E-PLT	392XXX	Less: General Transportation Plant	7,338,328	4,941,887	12,280,215	4,979,940	3,246,622	8,226,562	2,358,388	1,695,265	4,053,653
		Depreciable Non Transport General Plant	36,790,492	103,439,166	140,229,658	20,278,966	67,955,395	88,234,361	16,511,526	35,483,771	51,995,297
		Percentage		73.764%	100.000%		14.461%		11.775%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		40,803,272	55,315,969	7,999,242			6,513,455		
	403X60	Common Depreciation Expense (C-DEP)		278,777	377,930	54,652			44,501		
	403X60	Washington Depreciation Expense (C-DEP)			6,896	6,896			0		
	403X60	Idaho Depreciation Expense (C-DEP)			26,196	0			26,196		
	403X60	Depreciation Expense		165,934	218,315	38,039			14,342		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	14,512,697	40,803,272	55,315,969	7,999,242	26,806,118	34,805,360	6,513,455	13,997,154	20,510,609
4	403X60	Depreciation Expense (C-DEP)	99,153	278,777	377,930	54,652	183,145	237,797	44,501	95,632	140,133
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	33,092	0	33,092	6,896	0	6,896	26,196	0	26,196
4	403X60	Depreciation Expense	52,381	165,934	218,315	38,039	109,012	147,051	14,342	56,922	71,264
		Total Depreciation Expense	184,626	444,711	629,337	99,587	292,157	391,744	85,039	152,554	237,593
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,338,328	4,941,887	12,280,215	4,979,940	3,246,622	8,226,562	2,358,388	1,695,265	4,053,653
		Percentage		40.242%	100.000%		40.553%		19.205%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,579,964	6,411,123	2,599,903			1,231,256		
	403X70	Depreciation Expense (C-DEP)		426	1,060	430			204		
	403X70	Depreciation Expense		4,026	9,087	3,013			2,048		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,831,159	2,579,964	6,411,123	2,599,903	1,694,933	4,294,836	1,231,256	885,031	2,116,287
4	403X70	Depreciation Expense (C-DEP)	634	426	1,060	430	280	710	204	146	350
4	403X70	Depreciation Expense	5,061	4,026	9,087	3,013	2,645	5,658	2,048	1,381	3,429
		Total Depreciation Expense	5,695	4,452	10,147	3,443	2,925	6,368	2,252	1,527	3,779

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	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	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	594,988	0	0	594,988	594,988	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	18,034,716	0	0	12,992,931	12,992,931	0	0	3,488,996	3,488,996	0	1,552,789	1,552,789
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	18,676,144	0	0	13,587,919	13,587,919	0	0	3,488,996	3,488,996	46,440	1,552,789	1,599,229
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	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	8,582,835	0	0	6,183,418	6,183,418	0	0	1,660,435	1,660,435	0	738,982	738,982
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,000,675	0	0	6,995,767	6,995,767	0	0	2,080,526	2,080,526	0	924,382	924,382
	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		29,288,776	0	0	20,737,000	20,737,000	249,449	168,450	5,610,266	6,028,165	46,440	2,477,171	2,523,611

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	677,871	677,871	0	0
99		Utility 1	4,982	0	4,982	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	17,802	0	0	17,802
99		Utility 2 - California	0	0	0	0
7		Utility 7	12,447,558	8,967,719	2,408,105	1,071,735
8		Utility 8	460,384	0	317,573	142,811
9		Utility 9	12,937	10,221	2,716	0
Total			13,621,534	9,655,811	2,733,376	1,232,348

Accum Amort--Leasehold Improvements (111X50/60)						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	95,811	69,026	18,536	8,249
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			104,143	75,609	20,285	8,249

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE			Report ID: E-CAM-1A								
For Month Ended May 31, 2009			***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
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	13,587,919	13,587,919	0	8,926,719	8,926,719	0	4,661,200	4,661,200
E-PLT	303110	Misc Intangible Plant - PC Software	0	6,995,767	6,995,767	0	4,595,939	4,595,939	0	2,399,828	2,399,828
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	20,583,686	20,583,686	0	13,522,658	13,522,658	0	7,061,028	7,061,028
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		9,655,811	9,655,811	0			0		
		Amortization Expense (404X3X)		345,646	345,646	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	9,655,811	9,655,811	0	6,343,482	6,343,482	0	3,312,329	3,312,329
4		Amortization Expense (404X3X)	0	345,646	345,646	0	227,076	227,076	0	118,570	118,570
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended May 31, 2009 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	-10,782,003	-7,767,786	-2,085,886	-928,330
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,603,560	-1,266,877	-336,683	0
Total			<u>-12,385,563</u>	<u>-9,034,663</u>	<u>-2,422,569</u>	<u>-928,330</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ELECTRIC RATE OF RETURN For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	118,713,924	73,882,319	44,831,605
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	118,713,924	73,686,971	45,026,953
E-APL		Electric Net Rate Base	1,534,006,848	977,952,517	556,054,331
		RATE OF RETURN	7.739%	7.535%	8.098%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended May 31, 2009		E-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers	5/31/2009	353,593	232,355	121,238
		Percent		100.000%	65.713%	34.287%
3	E-OPS	Direct Distribution Operating Expense		20,060,718	13,350,347	6,710,371
		Percent		100.000%	66.550%	33.450%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4		Total Percentages		400.000%	262.785%	137.215%
		Percent		100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
		Input					
		Elec/Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
		Adjustments		0			
		Total		85,227,103	65,894,285	13,928,742	5,404,076
		Percentage		100.000%	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXX
		Total		57,423,538	44,912,087	8,219,792	4,291,659
		Percentage		100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
		Percentage		100.000%	53.026%	32.725%	14.249%
		Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage		100.000%	79.621%	14.002%	6.377%
		Total Percentages		400.000%	288.175%	77.384%	34.441%
7		Average (CD AA)		100.000%	72.044%	19.346%	8.610%
		Input		Total	Electric	Gas North	Oregon Gas
		Gas North/Oregon 4-Factor	1/1/2009	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 500 - 894		13,575,725	0	9,909,996	3,665,729
		Direct O & M Accts 901 - 935		1,038,153	0	1,038,153	XXXXXX
		Less: Direct O & M Accts 901 - 905		19,332,818	0	13,928,742	5,404,076
		Total		100.000%	0.000%	72.047%	27.953%
		Percentage		100.000%	0.000%	72.047%	27.953%
		Direct Labor Accts 500 - 894		10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935		1,389,917	0	399,705	990,212
		Less: Direct O & M Accts 901 - 905		1,049,531	0	1,049,531	XXXXXX
		Total		12,511,451	0	8,219,792	4,291,659
		Percentage		100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08		314,244	0	218,921	95,323
		Percentage		100.000%	0.000%	69.666%	30.334%
		Net Direct Plant		427,362,633		292,786,064	134,576,569
		Percentage		100.000%	0.000%	68.510%	31.490%
		Total Percentages		400.000%	0.000%	275.921%	124.079%
8		Average (GD AA)		100.000%	0.000%	68.980%	31.020%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor				
	1/1/2009		Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996	0
		Adjustments	0	0	0	0
		Total	77,102,714	64,212,125	12,890,589	0
		Percentage	100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0
		Total	50,381,752	43,211,491	7,170,261	0
		Percentage	100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	354,732	218,921	0
		Percentage	100.000%	61.837%	38.163%	0.000%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0
		Percentage	100.000%	85.131%	14.869%	0.000%
		Total Percentages	400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	653,834,706 100.000%	402,440,064 61.551%	251,394,642 38.449%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	73,011,040 100.000%	46,845,852 64.163%	26,165,188 35.837%	
12	E-PLT	Net Electric Plant Percent	1,743,632,787 100.000%	1,103,991,115 63.316%	639,641,672 36.684%	
13	E-PLT	Net Electric General Plant Percent	86,403,322 100.000%	55,006,684 63.663%	31,396,638 36.337%	
14	E-SCM	Net Allocated Schedule M's Percent	-133,758,987 100.000%	-86,338,488 64.548%	-47,420,499 35.452%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report E-OTX)			Washington	Idaho	Montana	Oregon
Input	Balance Date	12/31/2008				
Input	Production		264,370,813	162,547,348	443,565,051	160,504,848
Input	Transmission		235,078,023	159,162,873	57,369,424	8,774,701
Input	Distribution		583,524,952	373,284,740	216,631	
Input	General		9,231,054	10,832,156		
Input	TOTAL		1,092,204,842	705,827,117	501,151,106	169,279,549

SPECIAL MANUAL ADJUSTMENTS:		12/31/08	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):					
Colstrip 3 AFUDC Reallocation - 12/08	ANNUALLY		0	-195,348	195,348
Colstrip 3 AFUDC Reallocation - Plant (12/08)			0	-7,490,287	7,490,287
- Accum Deprec (12/08)			0	-5,572,554	5,572,554

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	293,728,931	0	293,728,931	200,219,967	0	200,219,967	93,508,964	0	93,508,964
99	442200	Commercial - Firm & Int.	256,828,113	0	256,828,113	181,234,258	0	181,234,258	75,593,855	0	75,593,855
1	442300	Industrial	103,038,899	0	103,038,899	44,656,777	0	44,656,777	58,382,122	0	58,382,122
99	444000	Public Street & Highway Lighting	6,250,074	0	6,250,074	4,289,538	0	4,289,538	1,960,536	0	1,960,536
99	499XXX	Unbilled Revenue	3,224,203	0	3,224,203	1,808,298	0	1,808,298	1,415,905	0	1,415,905
99	448000	Interdepartmental Revenue	1,049,760	0	1,049,760	850,823	0	850,823	198,937	0	198,937
		TOTAL SALES TO ULTIMATE CUSTOMERS	664,119,980	0	664,119,980	433,059,661	0	433,059,661	231,060,319	0	231,060,319
1	447XXX	Sales for Resale	0	231,212,575	231,212,575	0	148,947,141	148,947,141	0	82,265,434	82,265,434
		TOTAL SALES OF ELECTRICITY	664,119,980	231,212,575	895,332,555	433,059,661	148,947,141	582,006,802	231,060,319	82,265,434	313,325,753
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	630,245	0	630,245	401,115	0	401,115	229,130	0	229,130
1	453000	Sales of Water & Water Power	0	312,014	312,014	0	200,999	200,999	0	111,015	111,015
1	454000	Rent from Electric Property	2,648,588	78,480	2,727,068	1,792,009	50,557	1,842,566	856,579	27,923	884,502
1	456XXX	Other Electric Revenues	1,641,354	57,596,297	59,237,651	1,626,748	37,103,535	38,730,283	14,606	20,492,762	20,507,368
		TOTAL OTHER OPERATING REVENUE	4,920,187	57,986,791	62,906,978	3,819,872	37,355,091	41,174,963	1,100,315	20,631,700	21,732,015
		TOTAL ELECTRIC REVENUE	669,040,167	289,199,366	958,239,533	436,879,533	186,302,232	623,181,765	232,160,634	102,897,134	335,057,768
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	446,368	446,368	0	287,550	287,550	0	158,818	158,818
1	501000	Fuel	0	25,127,163	25,127,163	0	16,186,918	16,186,918	0	8,940,245	8,940,245
1	502000	Steam Expense	0	2,420,893	2,420,893	0	1,559,539	1,559,539	0	861,354	861,354
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	732,240	732,240	0	471,709	471,709	0	260,531	260,531
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,184,107	3,530,449	1,346,342	1,407,002	2,753,344	0	777,105	777,105
1	507000	Rent	0	24,715	24,715	0	15,921	15,921	0	8,794	8,794
MAINTENANCE											
1	510000	Supervision & Engineering	0	494,938	494,938	0	318,839	318,839	0	176,099	176,099
1	511000	Structures	0	551,748	551,748	0	355,436	355,436	0	196,312	196,312
1	512000	Boiler Plant	0	5,698,605	5,698,605	0	3,671,041	3,671,041	0	2,027,564	2,027,564
1	513000	Electric Plant	0	1,097,691	1,097,691	0	707,133	707,133	0	390,558	390,558
1	514000	Miscellaneous Steam Plant	0	781,921	781,921	0	503,714	503,714	0	278,207	278,207
		TOTAL STEAM POWER GENERATION EXP	1,346,342	39,560,389	40,906,731	1,346,342	25,484,802	26,831,144	0	14,075,587	14,075,587

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	1,810,412	1,810,412	0	1,166,267	1,166,267	0	644,145	644,145
1	536000	Water for Power	0	741,309	741,309	0	477,551	477,551	0	263,758	263,758
1	537000	Hydraulic Expense	2,745,707	694,263	3,439,970	1,741,482	447,244	2,188,726	1,004,225	247,019	1,251,244
1	538000	Electric Expense	0	5,059,345	5,059,345	0	3,259,230	3,259,230	0	1,800,115	1,800,115
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	922,822	922,822	0	594,482	594,482	0	328,340	328,340
1	540000	Rent	2,260,904	758,124	3,019,028	1,191,311	488,383	1,679,694	1,069,593	269,741	1,339,334
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	243,936	243,936	0	157,144	157,144	0	86,792	86,792
1	542000	Structures	0	279,760	279,760	0	180,221	180,221	0	99,539	99,539
1	543000	Reservoirs, Dams, & Waterways	0	570,435	570,435	0	367,474	367,474	0	202,961	202,961
1	544000	Electric Plant	0	1,934,781	1,934,781	0	1,246,386	1,246,386	0	688,395	688,395
1	545000	Miscellaneous Hydraulic Plant	0	1,879,156	1,879,156	0	1,210,552	1,210,552	0	668,604	668,604
TOTAL HYDRO POWER GENERATION EXP			5,006,611	14,894,343	19,900,954	2,932,793	9,594,934	12,527,727	2,073,818	5,299,409	7,373,227
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,264,580	1,264,580	0	814,642	814,642	0	449,938	449,938
1	547000	Fuel	0	90,700,229	90,700,229	0	58,429,088	58,429,088	0	32,271,141	32,271,141
1	548000	Generation Expense	0	1,798,804	1,798,804	0	1,158,790	1,158,790	0	640,014	640,014
1	549000	Miscellaneous Other Power Generation Expense	0	504,647	504,647	0	325,094	325,094	0	179,553	179,553
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
MAINTENANCE											
1	551000	Supervision & Engineering	0	374,515	374,515	0	241,263	241,263	0	133,252	133,252
1	552000	Structures	0	3,880	3,880	0	2,499	2,499	0	1,381	1,381
1	553000	Generating & Electric Equipment	0	2,993,378	2,993,378	0	1,928,334	1,928,334	0	1,065,044	1,065,044
1	554000	Miscellaneous Other Power Generation Plant	0	98,062	98,062	0	63,172	63,172	0	34,890	34,890
TOTAL OTHER POWER GENERATION EXP			0	97,771,528	97,771,528	0	62,984,420	62,984,420	0	34,787,108	34,787,108
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,207,265	270,236,935	288,444,200	0	174,086,634	174,086,634	18,207,265	96,150,301	114,357,566
1	556000	System Control & Load Dispatching	0	503,707	503,707	0	324,488	324,488	0	179,219	179,219
E-557	557XXX	Other Expense	41,793,996	56,821,635	98,615,631	32,225,061	36,604,498	68,829,559	9,568,935	20,217,137	29,786,072
TOTAL OTHER POWER SUPPLY EXPENSE			60,001,261	327,562,277	387,563,538	32,225,061	211,015,620	243,240,681	27,776,200	116,546,657	144,322,857
TOTAL POWER PRODUCTION O&M EXP			66,354,214	479,788,537	546,142,751	36,504,196	309,079,776	345,583,972	29,850,018	170,708,761	200,558,779

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,054,344	2,283,363	158,213	1,323,408	1,481,621	70,806	730,936	801,742
1	561000	Load Dispatching	0	2,030,895	2,030,895	0	1,308,303	1,308,303	0	722,592	722,592
1	562000	Station Expense	0	202,288	202,288	0	130,314	130,314	0	71,974	71,974
1	563000	Overhead Line Expense	0	634,055	634,055	0	408,458	408,458	0	225,597	225,597
1	565000	Transmission of Electricity by Others	0	13,305,965	13,305,965	0	8,571,703	8,571,703	0	4,734,262	4,734,262
1	566000	Miscellaneous Transmission Expense	0	1,537,640	1,537,640	0	990,548	990,548	0	547,092	547,092
1	567000	Rent	0	149,633	149,633	0	96,394	96,394	0	53,239	53,239
MAINTENANCE											
1	568000	Supervision & Engineering	0	683,608	683,608	0	440,380	440,380	0	243,228	243,228
1	569000	Structures	723	243,974	244,697	723	157,168	157,891	0	86,806	86,806
1	570000	Station Equipment	0	1,247,551	1,247,551	0	803,672	803,672	0	443,879	443,879
1	571000	Overhead Lines	19,425	1,332,423	1,351,848	17,850	858,347	876,197	1,575	474,076	475,651
1	572000	Underground Lines	0	10,063	10,063	0	6,483	6,483	0	3,580	3,580
1	573000	Service Miscellaneous	0	2,833	2,833	0	1,825	1,825	0	1,008	1,008
TOTAL TRANSMISSION OPERATING EXP			249,167	23,435,272	23,684,439	176,786	15,097,003	15,273,789	72,381	8,338,269	8,410,650
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,638,954	26,638,954	0	17,160,814	17,160,814	0	9,478,140	9,478,140
1	403X40	Depreciation Expense--Transmission Plant	0	9,267,859	9,267,859	0	5,970,355	5,970,355	0	3,297,504	3,297,504
1	404X30	Amortization of Limited-Term Plant	2,785	92,135	94,920	2,785	59,353	62,138	0	32,782	32,782
1	404X20	Amortization of Hydro Licensing Costs	0	337,643	337,643	0	217,510	217,510	0	120,133	120,133
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
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,727	0	-134,727	-134,727	0	-134,727	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,375	0	-103,375	0	0	0	-103,375	0	-103,375
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	231,519	231,519	0	149,145	149,145	0	82,374	82,374
99	407482	Reg Credit Amt Lake CDA Settlement	-231,520	0	-231,520	-149,145	0	-149,145	-82,375	0	-82,375
99	407400	Amortization of CCX Credits	-283,520	0	-283,520	0	0	0	-283,520	0	-283,520
99	407420	Amortization of CS2 Levelized Return	-129,195	0	-129,195	0	0	0	-129,195	0	-129,195
99	407450/499	Amortization of BPA Residential Exchange Credit	-6,217,997	0	-6,217,997	-3,518,094	0	-3,518,094	-2,699,903	0	-2,699,903
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,021,366	13,021,366	0	8,388,363	8,388,363	0	4,633,003	4,633,003
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-4,395,339	49,589,476	45,194,137	-1,164,275	31,945,540	30,781,265	-3,231,064	17,643,936	14,412,872
TOTAL PRODUCTION & TRANS EXPENSE			62,208,042	552,813,285	615,021,327	35,516,707	356,122,319	391,639,026	26,691,335	196,690,966	223,382,301

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	369,441	1,028,088	1,397,529	230,809	684,193	915,002	138,632	343,895	482,527
3	582000	Station Expense	540,210	16,328	556,538	326,449	10,866	337,315	213,761	5,462	219,223
3	583000	Overhead Line Expense	890,724	868,287	1,759,011	606,724	577,845	1,184,569	284,000	290,442	574,442
3	584000	Underground Line Expense	726,364	1,614	727,978	450,255	1,074	451,329	276,109	540	276,649
3	585000	Street Light & Signal System Operation Expense	191,517	120	191,637	37,877	80	37,957	153,640	40	153,680
3	586000	Meter Expense	1,499,550	0	1,499,550	1,427,872	0	1,427,872	71,678	0	71,678
3	587000	Customer Installations Expense	845,145	1,845	846,990	426,228	1,228	427,456	418,917	617	419,534
3	588000	Miscellaneous Distribution Expense	2,807,597	2,318,706	5,126,303	1,926,101	1,543,099	3,469,200	881,496	775,607	1,657,103
3	589000	Rent	83,606	239,841	323,447	83,581	159,614	243,195	25	80,227	80,252
MAINTENANCE:											
3	590000	Supervision & Engineering	508,176	863,542	1,371,718	320,233	574,687	894,920	187,943	288,855	476,798
3	591000	Structures	272,311	605	272,916	219,562	403	219,965	52,749	202	52,951
3	592000	Station Equipment	790,104	46,394	836,498	583,515	30,875	614,390	206,589	15,519	222,108
3	593000	Overhead Lines	7,719,226	5,066	7,724,292	4,657,792	3,371	4,661,163	3,061,434	1,695	3,063,129
3	594000	Underground Lines	1,097,677	0	1,097,677	767,983	0	767,983	329,694	0	329,694
3	595000	Line Transformers	623,255	178,152	801,407	520,791	118,560	639,351	102,464	59,592	162,056
3	596000	Street Light & Signal System Maintenance Exp	591,968	0	591,968	448,639	0	448,639	143,329	0	143,329
3	597000	Meters	133,744	0	133,744	90,794	0	90,794	42,950	0	42,950
3	598000	Miscellaneous Distribution Expense	370,103	3,188	373,291	225,142	2,122	227,264	144,961	1,066	146,027
TOTAL DISTRIBUTION OPERATING EXP			20,060,718	5,571,776	25,632,494	13,350,347	3,708,017	17,058,364	6,710,371	1,863,759	8,574,130
99	403X50	Depreciation Expense--Distribution Plant	25,380,424	0	25,380,424	16,217,196	0	16,217,196	9,163,228	0	9,163,228
E-OTX		Taxes Other Than FIT--Distribution	39,059,960	0	39,059,960	34,406,659	0	34,406,659	4,653,301	0	4,653,301
TOTAL DISTRIBUTION EXPENSES			84,501,102	5,571,776	90,072,878	63,974,202	3,708,017	67,682,219	20,526,900	1,863,759	22,390,659
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	497,609	497,609	0	326,994	326,994	0	170,615	170,615
2	902000	Meter Reading Expenses	2,405,003	37,567	2,442,570	2,066,640	24,686	2,091,326	338,363	12,881	351,244
E-903	903XXX	Customer Records & Collection Expenses	1,703,428	6,131,142	7,834,570	1,223,042	4,011,022	5,234,064	480,386	2,120,120	2,600,506
2	904000	Uncollectible Accounts	0	2,249,629	2,249,629	0	1,478,299	1,478,299	0	771,330	771,330
2	905000	Misc Customer Accounts	0	169,133	169,133	0	111,142	111,142	0	57,991	57,991
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,108,431	9,085,080	13,193,511	3,289,682	5,952,143	9,241,825	818,749	3,132,937	3,951,686
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	18,426,384	512,513	18,938,897	14,758,636	336,788	15,095,424	3,667,748	175,725	3,843,473
2	909000	Advertising	66,277	70,609	136,886	49,991	46,399	96,390	16,286	24,210	40,496
2	910000	Misc Customer Service & Info Exp	0	130,379	130,379	0	85,676	85,676	0	44,703	44,703
TOTAL CUSTOMER SERVICE & INFO EXP			18,492,661	713,501	19,206,162	14,808,627	468,863	15,277,490	3,684,034	244,638	3,928,672

ELECTRIC OPERATING STATEMENT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	9,018	430,880	439,898	0	283,144	283,144	9,018	147,736	156,754
2	913000	Advertising	3,073	66,275	69,348	3,073	43,551	46,624	0	22,724	22,724
2	916000	Miscellaneous Sales Expenses	218,376	26,752	245,128	211,066	17,580	228,646	7,310	9,172	16,482
TOTAL SALES EXPENSES			230,467	523,907	754,374	214,139	344,275	558,414	16,328	179,632	195,960
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	238,350	19,715,329	19,953,679	143,420	12,952,183	13,095,603	94,930	6,763,146	6,858,076
4	921000	Office Supplies & Expenses	119	3,911,071	3,911,190	119	2,569,417	2,569,536	0	1,341,654	1,341,654
4	922000	Admin Exp Transferred--Credit	0	-42,363	-42,363	0	-27,831	-27,831	0	-14,532	-14,532
4	923000	Outside Services Employed	34	11,233,027	11,233,061	0	7,379,649	7,379,649	34	3,853,378	3,853,412
4	924000	Property Insurance Premium	0	1,100,758	1,100,758	0	723,154	723,154	0	377,604	377,604
4	925XXX	Injuries and Damages	5,210	3,426,907	3,432,117	5,210	2,251,341	2,256,551	0	1,175,566	1,175,566
4	926XXX	Employee Pensions and Benefits	341,582	793,387	1,134,969	252,800	521,224	774,024	88,782	272,163	360,945
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,860,227	3,072,831	4,933,058	1,118,973	1,979,518	3,098,491	741,254	1,093,313	1,834,567
4	930000	Miscellaneous General Expenses	371,881	2,699,727	3,071,608	320,893	1,773,613	2,094,506	50,988	926,114	977,102
4	931000	Rents	69,894	414,527	484,421	57,730	272,328	330,058	12,164	142,199	154,363
4	935000	Maintenance of General Plant	663,322	7,087,567	7,750,889	199,810	4,656,248	4,856,058	463,512	2,431,319	2,894,831
TOTAL ADMIN & GEN OPERATING EXP			3,556,946	53,412,768	56,969,714	2,098,955	35,050,844	37,149,799	1,457,991	18,361,924	19,819,915
E-ADP		Depreciation Expense--General Plant	2,165,068	5,648,506	7,813,574	1,251,108	3,710,842	4,961,950	913,960	1,937,664	2,851,624
E-CAM		Amortization--Intangible Plant--Software	0	3,811,182	3,811,182	0	2,503,794	2,503,794	0	1,307,388	1,307,388
4		Amortization of Leasehold Imp (404X50)	0	7,423	7,423	0	4,877	4,877	0	2,546	2,546
TOTAL ADMIN & GENERAL EXPENSES			5,722,014	62,879,879	68,601,893	3,350,063	41,270,357	44,620,420	2,371,951	21,609,522	23,981,473
TOTAL EXPENSES BEFORE FIT			175,262,717	631,587,428	806,850,145	121,153,420	407,865,974	529,019,394	54,109,297	223,721,454	277,830,751
NET OPERATING INCOME BEFORE FIT					151,389,388			94,162,371			57,227,017
E-FIT		FEDERAL INCOME TAX--Normal Accrual			8,112,918			6,831,214			1,281,704
E-FIT		DEFERRED FEDERAL INCOME TAX			24,562,546			13,448,838			11,113,708
ELECTRIC NET OPERATING INCOME					118,713,924			73,882,319			44,831,605

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.550%	33.450%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 0555 For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-555-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	169,522,876	169,522,876	0	109,206,637	109,206,637	0	60,316,239	60,316,239
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,207,265	0	18,207,265	0	0	0	18,207,265	0	18,207,265
1	555550	Exchanges - Non Monetary	0	-46,572	-46,572	0	-30,002	-30,002	0	-16,570	-16,570
1	555700	Bookout Purchases	0	100,071,246	100,071,246	0	64,465,897	64,465,897	0	35,605,349	35,605,349
1	555710	Intercompany Purchase	0	689,385	689,385	0	444,102	444,102	0	245,283	245,283
TOTAL ACCOUNT 0555			18,207,265	270,236,935	288,444,200	0	174,086,634	174,086,634	18,207,265	96,150,301	114,357,566

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 0557 For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,063,961	5,063,961	0	3,262,204	3,262,204	0	1,801,757	1,801,757
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	48,886,154	48,886,154	0	31,492,460	31,492,460	0	17,393,694	17,393,694
1	557160	Power Supply Expense - Miscellaneous	0	2,648,188	2,648,188	0	1,705,963	1,705,963	0	942,225	942,225
99	557161	Unbilled Add-Ons	383,818	0	383,818	-37,077	0	-37,077	420,895	0	420,895
1	557170	Broker Fees - Power	0	115,105	115,105	0	74,151	74,151	0	40,954	40,954
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	228,505	0	228,505	228,505	0	228,505	0	0	0
99	557290	Washington ERM Amortization	31,536,135	0	31,536,135	31,536,135	0	31,536,135	0	0	0
99	557380	Idaho PCA Deferred	-7,943,531	0	-7,943,531	0	0	0	-7,943,531	0	-7,943,531
99	557390	Idaho PCA Amortization	16,770,367	0	16,770,367	0	0	0	16,770,367	0	16,770,367
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
1	557700	Turbine Gas Bookout Expense	0	107,417	107,417	0	69,198	69,198	0	38,219	38,219
TOTAL ACCOUNT 0557			41,793,996	56,821,635	98,615,631	32,225,061	36,604,498	68,829,559	9,568,935	20,217,137	29,786,072

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-903-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,703,428	5,382,880	7,086,308	1,223,042	3,537,252	4,760,294	480,386	1,845,628	2,326,014
12	903920	A/R Sold - Program Fees	0	263,483	263,483	0	166,827	166,827	0	96,656	96,656
12	903930	A/R Sold - Maturity Yield Fee	0	484,779	484,779	0	306,943	306,943	0	177,836	177,836
TOTAL ACCOUNT 0903			1,703,428	6,131,142	7,834,570	1,223,042	4,011,022	5,234,064	480,386	2,120,120	2,600,506

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	12	Net Electric Plant	100.000%	63.316%	36.684%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-908-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	625	512,513	513,138	0	336,788	336,788	625	175,725	176,350
99	908600	DSM Tariff Rider Expense Offset	16,571,637	0	16,571,637	14,182,570	0	14,182,570	2,389,067	0	2,389,067
99	908610	Limited Income Tax Refund Program	217,809	0	217,809	217,809	0	217,809	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	356,020	0	356,020	358,257	0	358,257	-2,237	0	-2,237
99	908990	DSM Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
TOTAL ACCOUNT 0908			18,426,384	512,513	18,938,897	14,758,636	336,788	15,095,424	3,667,748	175,725	3,843,473

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended May 31, 2009 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	958,239,533	623,181,765	335,057,768	
E-OPS	Operating & Maintenance Expense	685,583,445	440,143,653	245,439,792	
E-OPS	Book Depreciation & Amortization	69,185,374	46,080,719	23,104,655	
E-OTX	Taxes Other than FIT	52,081,326	42,795,022	9,286,304	
	Net Operating Income Before FIT	151,389,388	94,162,371	57,227,017	
E-INT	Less: Interest Expense	54,413,887	34,384,810	20,029,077	
E-SCM	Add: Schedule M Additions	65,640,724	37,709,742	27,930,982	
E-SCM	Less: Schedule M Deductions	134,871,860	75,029,035	59,842,825	
	Taxable Net Operating Income	27,744,365	22,458,268	5,286,097	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	9,710,528	7,860,394	1,850,134	
1	Production Tax Credit	(1,597,610)	(1,029,180)	(568,430)	
	Total Net Federal Income Tax	8,112,918	6,831,214	1,281,704	
E-DTE	Deferred FIT	24,562,546	13,448,838	11,113,708	
	Total Net FIT/Deferred FIT	32,675,464	20,280,052	12,395,412	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	5,797,155	5,797,155	0	3,670,527	3,670,527	0	2,126,628	2,126,628
2	997002	Injuries and Damages	0	314,950	314,950	0	206,963	206,963	0	107,987	107,987
12	997003	Salvage	0	-3,106,449	-3,106,449	0	-1,966,879	-1,966,879	0	-1,139,570	-1,139,570
99	997004	Boulder Park Write Off	-103,375	0	-103,375	0	0	0	-103,375	0	-103,375
4	997005	FAS106 Current Retiree Medical Accrual	0	-665,603	-665,603	0	-437,275	-437,275	0	-228,328	-228,328
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007	Idaho PCA	8,826,836	0	8,826,836	0	0	0	8,826,836	0	8,826,836
99	997008	Idaho DSM Book Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
1	997009	Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,792	-21,792	0	-12,036	-12,036
1	997012	N.E. Tank Farm Diesel Spill	0	-31,632	-31,632	0	-20,377	-20,377	0	-11,255	-11,255
4	997015	Airplane Lease Payments	0	219,693	219,693	0	144,330	144,330	0	75,363	75,363
12	997016	Redemption Expense Amortization	0	1,195,534	1,195,534	0	756,964	756,964	0	438,570	438,570
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018	DSM Tariff Rider	-2,864,882	0	-2,864,882	-272,907	0	-272,907	-2,591,975	0	-2,591,975
4	997018	DSM Tariff Rider		319,996	319,996	0	210,225	210,225	0	109,771	109,771
1	997019	CSS Temporary Service Fees	140,739	0	140,739	61,290	0	61,290	79,449	0	79,449
4	997020	FAS87 Current Pension Accrual	0	-15,663,947	-15,663,947	0	-10,290,587	-10,290,587	0	-5,373,360	-5,373,360
99	997021	Wartsilla Generators Amortization	1,018,612	0	1,018,612	683,096	0	683,096	335,516	0	335,516
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	-134,727	0	-134,727	-134,727	0	-134,727	0	0	0
1	997025	BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028	RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029	FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032	Interest Rate Swaps	0	1,249,805	1,249,805	0	791,327	791,327	0	458,478	458,478
99	997033	BPA Residential Exchange	-6,644,480	0	-6,644,480	-3,732,498	0	-3,732,498	-2,911,982	0	-2,911,982
99	997034	Montana Hydro Settlement	-1,993,032	0	-1,993,032	-1,330,360	0	-1,330,360	-662,672	0	-662,672
4	997052	Noxon Spill	0	660,474	660,474	0	433,905	433,905	0	226,569	226,569
2	997066	Miscellaneous Schedule M Additions	0	-2,413,208	-2,413,208	0	-1,585,791	-1,585,791	0	-827,417	-827,417
99	997064	Chicago Climate Exchange	583,000	0	583,000	0	0	0	583,000	0	583,000
99	997065	Amortization - Unbilled Revenue Add-Ins	1,219,368	0	1,219,368	555,113	0	555,113	664,255	0	664,255
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	27,647,324	45,803,702	73,451,026	17,502,832	29,627,545	47,130,377	10,144,492	16,176,157	26,320,649
TOTAL SCHEDULE M ADDITIONS			31,994,082	33,646,642	65,640,724	16,190,657	21,519,085	37,709,742	15,803,425	12,127,557	27,930,982

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	3,577,741	3,577,741	0	2,304,781	2,304,781	0	1,272,960	1,272,960
99	997043	Washington Deferred Power Costs	-31,764,640	0	-31,764,640	-31,764,640	0	-31,764,640	0	0	0
1	997044	Non-Monetary Power Costs	0	46,572	46,572	0	30,002	30,002	0	16,570	16,570
1	997045	Section 199 Manufacturing Deduction	0	3,097,017	3,097,017	0	1,995,098	1,995,098	0	1,101,919	1,101,919
4	997046	Nez Perce Settlement	36,970	-20,174	16,796	42,182	-13,254	28,928	-5,212	-6,920	-12,132
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-1,790	0	-1,790	0	0	0	-1,790	0	-1,790
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	132,776,583	132,776,583	0	85,193,439	85,193,439	0	47,583,144	47,583,144
99	997050	CS2 Levelized Return	129,195	0	129,195	0	0	0	129,195	0	129,195
99	997051	Wind Generation AFUDC - ID	73,731	0	73,731	0	0	0	73,731	0	73,731
4	997053	Renewable Energy Certificate Fees	0	174,000	174,000	0	114,311	114,311	0	59,689	59,689
99	997058	Colstrip Settlement - ID	0	0	0	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	0	0	0
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	128,825	128,825	0	67,267	67,267
4	997063	CDA Lake Settlement - AN	0	27,557,798	27,557,798	0	18,104,371	18,104,371	0	9,453,427	9,453,427
99	997063	CDA Lake Settlement	339,107	0	339,107	240,262	0	240,262	98,845	0	98,845
TOTAL SCHEDULE M DEDUCTIONS			-32,533,769	167,405,629	134,871,860	-32,828,538	107,857,573	75,029,035	294,769	59,548,056	59,842,825

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.550%	33.450%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.551%	38.449%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.163%	35.837%
E-ALL	12	Net Electric Plant	100.000%	63.316%	36.684%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended May 31, 2009 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	36,141,365	23,328,528	12,812,837
99	410100	Deferred Federal Income Tax Expense - Washington	-9,929,540	-9,929,540	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-1,420,648	0	-1,420,648
		Sub-Total	24,791,177	13,398,988	11,392,189
14	411100	Deferred Federal Income Tax Expense - Allocated	676,290	436,532	239,758
99	411100	Deferred Federal Income Tax Expense - Washington	-386,682	-386,682	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-518,239	0	-518,239
		Sub-Total	-228,631	49,850	-278,481
		Total Deferred Federal Income Tax Expense	24,562,546	13,448,838	11,113,708
E-ALL	14	Net Allocated Schedule M's	100.000%	64.548%	35.452%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Weighted Cost		3.516%	3.602%
E-APL	Net Rate Base	1,534,006,848	977,952,517	556,054,331
	Interest Deduction for FIT Calculation	54,413,887	34,384,810	20,029,077
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from Treasury			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	17,970	17,970	0	11,576	11,576	0	6,394	6,394
1	408140	State Kwh Generation Tax	0	1,544,142	1,544,142	0	994,736	994,736	0	549,406	549,406
1	408150	R&P Property Tax--Production	0	7,280,823	7,280,823	0	4,690,306	4,690,306	0	2,590,517	2,590,517
1	408180	R&P Property Tax--Transmission	0	3,877,027	3,877,027	0	2,497,581	2,497,581	0	1,379,446	1,379,446
1	409100	State Income Tax--Montana & Oregon	0	301,404	301,404	0	194,164	194,164	0	107,240	107,240
TOTAL PRODUCTION & TRANSMISSION			0	13,021,366	13,021,366	0	8,388,363	8,388,363	0	4,633,003	4,633,003
DISTRIBUTION											
99	408110	State Excise Tax	16,689,369	0	16,689,369	16,689,369	0	16,689,369	0	0	0
99	408120	Municipal Occupation & License Tax	17,478,556	0	17,478,556	14,744,474	0	14,744,474	2,734,082	0	2,734,082
99	408160	Miscellaneous State or Local Tax--WA & ID	22,453	0	22,453	0	0	0	22,453	0	22,453
99	408170	R&P Property Tax--Distribution	4,549,147	0	4,549,147	2,972,816	0	2,972,816	1,576,331	0	1,576,331
99	409100	State Income Tax--Idaho	320,435	0	320,435	0	0	0	320,435	0	320,435
TOTAL DISTRIBUTION			39,059,960	0	39,059,960	34,406,659	0	34,406,659	4,653,301	0	4,653,301
TOTAL TAXES OTHER THAN FIT			39,059,960	13,021,366	52,081,326	34,406,659	8,388,363	42,795,022	4,653,301	4,633,003	9,286,304

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	16,727	15,259,132	15,275,859	16,727	9,829,933	9,846,660	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,080,018	2,233,197	153,179	1,339,948	1,493,127	0	740,070	740,070
4	C-IPL	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721	0	52,593	52,593
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	12,016,730	12,016,730	0	7,894,511	7,894,511	0	4,122,219	4,122,219
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,440,758	7,440,758	0	4,888,280	4,888,280	0	2,552,478	2,552,478
TOTAL INTANGIBLE PLANT			169,906	36,949,952	37,119,858	169,906	24,053,393	24,223,299	0	12,896,559	12,896,559
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,986	2,231,986	0	1,437,845	1,437,845	0	794,141	794,141
1	311XXX	Structures & Improvements	0	124,811,412	124,811,412	0	80,403,512	80,403,512	0	44,407,900	44,407,900
1	312000	Boiler Plant	0	163,205,579	163,205,579	0	105,137,034	105,137,034	0	58,068,545	58,068,545
1	314000	Turbogenerator Units	0	47,769,187	47,769,187	0	30,772,910	30,772,910	0	16,996,277	16,996,277
1	315000	Accessory Electric Equipment	0	26,373,561	26,373,561	0	16,989,848	16,989,848	0	9,383,713	9,383,713
1	316000	Miscellaneous Power Plant Equipment	0	15,452,705	15,452,705	0	9,954,633	9,954,633	0	5,498,072	5,498,072
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	379,844,430	379,844,430	0	244,695,782	244,695,782	0	135,148,648	135,148,648
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,886,564	55,886,564	0	36,002,125	36,002,125	0	19,884,439	19,884,439
1	331XXX	Structures & Improvements	0	39,762,860	39,762,860	0	25,615,234	25,615,234	0	14,147,626	14,147,626
1	332XXX	Reservoirs, Dams, & Waterways	0	114,695,134	114,695,134	0	73,886,605	73,886,605	0	40,808,529	40,808,529
1	333000	Waterwheels, Turbines, & Generators	0	124,575,249	124,575,249	0	80,251,375	80,251,375	0	44,323,874	44,323,874
1	334000	Accessory Electric Equipment	0	31,319,958	31,319,958	0	20,176,317	20,176,317	0	11,143,641	11,143,641
1	335XXX	Miscellaneous Power Plant Equipment	0	6,477,194	6,477,194	0	4,172,608	4,172,608	0	2,304,586	2,304,586
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,288,118	1,288,118	0	711,445	711,445
TOTAL HYDRAULIC PRODUCTION PLANT			0	374,716,522	374,716,522	0	241,392,382	241,392,382	0	133,324,140	133,324,140
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,617,039	15,617,039	0	10,060,497	10,060,497	0	5,556,542	5,556,542
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867	0	7,494,813	7,494,813
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	197,641,973	197,641,973	0	127,320,959	127,320,959	0	70,321,014	70,321,014
1	345000	Accessory Electric Equipment	0	15,589,094	15,589,094	0	10,042,494	10,042,494	0	5,546,600	5,546,600
1	346000	Miscellaneous Power Plant Equipment	0	1,344,277	1,344,277	0	865,983	865,983	0	478,294	478,294
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,011,398	274,011,398	0	176,518,143	176,518,143	0	97,493,255	97,493,255
TOTAL PRODUCTION PLANT			0	1,028,572,350	1,028,572,350	0	662,606,307	662,606,307	0	365,966,043	365,966,043

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	14,909,263	14,909,263	0	9,604,547	9,604,547	0	5,304,716	5,304,716
1	352XXX	Structures & Improvements	0	15,571,815	15,571,815	0	10,031,363	10,031,363	0	5,540,452	5,540,452
1	353000	Station Equipment	0	170,952,580	170,952,580	0	110,127,652	110,127,652	0	60,824,928	60,824,928
1	354000	Towers & Fixtures	0	17,096,945	17,096,945	0	11,013,852	11,013,852	0	6,083,093	6,083,093
1	355000	Poles & Fixtures	0	127,967,929	127,967,929	0	82,436,940	82,436,940	0	45,530,989	45,530,989
1	356000	Overhead Conductors & Devices	0	102,944,007	102,944,007	0	66,316,529	66,316,529	0	36,627,478	36,627,478
1	357000	Underground Conduit	0	2,610,425	2,610,425	0	1,681,636	1,681,636	0	928,789	928,789
1	358000	Underground Conductors & Devices	0	2,391,112	2,391,112	0	1,540,354	1,540,354	0	850,758	850,758
1	359000	Roads & Trails	0	1,859,981	1,859,981	0	1,198,200	1,198,200	0	661,781	661,781
		TOTAL TRANSMISSION PLANT	0	456,304,057	456,304,057	0	293,951,073	293,951,073	0	162,352,984	162,352,984
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,088,969	0	4,088,969	3,121,258	0	3,121,258	967,711	0	967,711
99	360400	Land Easements	50,283	0	50,283	41,529	0	41,529	8,754	0	8,754
99	361000	Structures & Improvements	12,054,939	0	12,054,939	8,834,105	0	8,834,105	3,220,834	0	3,220,834
99	362000	Station Equipment	85,620,398	0	85,620,398	55,166,218	0	55,166,218	30,454,180	0	30,454,180
99	364000	Poles, Towers, & Fixtures	195,753,674	0	195,753,674	118,883,757	0	118,883,757	76,869,917	0	76,869,917
99	365000	Overhead Conductors & Devices	128,494,534	0	128,494,534	75,932,080	0	75,932,080	52,562,454	0	52,562,454
99	366000	Underground Conduit	70,512,880	0	70,512,880	43,255,321	0	43,255,321	27,257,559	0	27,257,559
99	367000	Underground Conductors & Devices	113,928,710	0	113,928,710	72,590,728	0	72,590,728	41,337,982	0	41,337,982
99	368000	Line Transformers	159,154,633	0	159,154,633	102,092,805	0	102,092,805	57,061,828	0	57,061,828
99	369XXX	Services	109,571,888	0	109,571,888	67,529,187	0	67,529,187	42,042,701	0	42,042,701
99	370000	Meters	33,468,052	0	33,468,052	15,749,296	0	15,749,296	17,718,756	0	17,718,756
99	373XXX	Street Light & Signal Systems	27,591,956	0	27,591,956	15,294,038	0	15,294,038	12,297,918	0	12,297,918
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	940,290,916	0	940,290,916	578,490,322	0	578,490,322	361,800,594	0	361,800,594
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,770,182	2,589,395	371,881	1,162,939	1,534,820	447,332	607,243	1,054,575
4	390XXX	Structures & Improvements	6,146,763	25,495,937	31,642,700	1,688,996	16,749,811	18,438,807	4,457,767	8,746,126	13,203,893
4	391XXX	Office Furniture & Equipment	0	21,515,826	21,515,826	0	14,135,037	14,135,037	0	7,380,789	7,380,789
4	392XXX	Transportation Equipment	6,456,742	4,490,540	10,947,282	4,575,819	2,950,105	7,525,924	1,880,923	1,540,435	3,421,358
4	393000	Stores Equipment	330,046	788,138	1,118,184	126,360	517,775	644,135	203,686	270,363	474,049
4	394000	Tools, Shop & Garage Equipment	1,768,738	3,077,454	4,846,192	1,324,516	2,021,764	3,346,280	444,222	1,055,690	1,499,912
4	395000	Laboratory Equipment	560,049	2,419,025	2,979,074	321,345	1,589,203	1,910,548	238,704	829,822	1,068,526
4	396XXX	Power Operated Equipment	16,840,027	6,466,547	23,306,574	10,781,749	4,248,263	15,030,012	6,058,278	2,218,284	8,276,562
4	397XXX	Communications Equipment	8,789,527	40,105,991	48,895,518	5,438,330	26,348,032	31,786,362	3,351,197	13,757,959	17,109,156
4	398000	Miscellaneous Equipment	9,808	412,238	422,046	3,109	270,824	273,933	6,699	141,414	148,113
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	41,720,913	106,541,878	148,262,791	24,632,105	69,993,753	94,625,858	17,088,808	36,548,125	53,636,933
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,557,798	27,557,798	0	17,752,733	17,752,733	0	9,805,065	9,805,065
		TOTAL PLANT IN SERVICE	982,181,735	1,655,926,035	2,638,107,770	603,292,333	1,068,357,259	1,671,649,592	378,889,402	587,568,776	966,458,178
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	982,181,735	1,655,926,035	2,638,107,770	603,292,333	1,068,357,259	1,671,649,592	378,889,402	587,568,776	966,458,178

ELECTRIC UTILITY PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	243,876,825	243,876,825	0	157,105,451	157,105,451	0	86,771,374	86,771,374
1	108000	Hydro Production Plant	0	90,447,452	90,447,452	0	58,266,249	58,266,249	0	32,181,203	32,181,203
1	108X03	Other Production Plant	0	49,075,367	49,075,367	0	31,614,351	31,614,351	0	17,461,016	17,461,016
1	108X04	Transmission Plant	0	150,723,490	150,723,490	0	97,096,072	97,096,072	0	53,627,418	53,627,418
E-ADP	108X05	Distribution Plant	286,456,210	0	286,456,210	176,050,258	0	176,050,258	110,405,952	0	110,405,952
E-ADP	108X06	General Plant - Non-Transportation	14,195,008	41,325,810	55,520,818	8,112,147	27,149,404	35,261,551	6,082,861	14,176,406	20,259,267
E-ADP	108X07	General Plant - Transportation	3,738,600	2,600,051	6,338,651	2,649,493	1,708,130	4,357,623	1,089,107	891,921	1,981,028
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-216,274	-216,274	0	-139,324	-139,324	0	-76,950	-76,950
TOTAL ACCUMULATED DEPRECIATION			304,389,818	577,832,721	882,222,539	186,811,898	372,800,333	559,612,231	117,577,920	205,032,388	322,610,308
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	11,027	3,516,403	3,527,430	11,027	2,265,267	2,276,294	0	1,251,136	1,251,136
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	284	110,962	0	148	148
4	111X06	Leasehold Improvements (From Report C-AAM)	0	72,207	72,207	0	47,437	47,437	0	24,770	24,770
E-CAM	111X08	Intangible Plant-Computer Software	0	8,541,697	8,541,697	0	5,611,553	5,611,553	0	2,930,144	2,930,144
TOTAL ACCUMULATED AMORTIZATION			121,705	12,130,739	12,252,444	121,705	7,924,541	8,046,246	0	4,206,198	4,206,198
NET ELECTRIC UTILITY PLANT			677,670,212	1,065,962,575	1,743,632,787	416,358,730	687,632,385	1,103,991,115	261,311,482	378,330,190	639,641,672

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
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 May 31, 2009 Average of Monthly Averages Basis	Report ID: E-APL-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	677,670,212	1,065,962,575	1,743,632,787	416,358,730	687,632,385	1,103,991,115	261,311,482	378,330,190	639,641,672
	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)	12,208,518	0	12,208,518	7,737,983	0	7,737,983	4,470,535	0	4,470,535
4	Deferred Gain on Sale of General Office (190850)	0	211,623	211,623	0	139,028	139,028	0	72,595	72,595
12	Deferred F.I.T. - Plant In Service (282900)	0	-235,778,748	-235,778,748	0	-149,285,672	-149,285,672	0	-86,493,076	-86,493,076
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,533,943	-8,533,943	0	-5,606,459	-5,606,459	0	-2,927,484	-2,927,484
99	ADFIT - Boulder Park Idaho Write Off (190040)	665,355	0	665,355	0	0	0	665,355	0	665,355
99	ADFIT - MT Lease Payments (283365)	-2,601,230	0	-2,601,230	-1,711,537	0	-1,711,537	-889,693	0	-889,693
1	ADFIT - MT Lease Payments (283382)	-48,559	-4,439,935	-4,488,494	-37,083	-2,860,206	-2,897,289	-11,476	-1,579,729	-1,591,205
12	Electric portion of Bond Redemptions (283850)	0	-3,095,120	-3,095,120	0	-1,959,706	-1,959,706	0	-1,135,414	-1,135,414
1	Colstrip PCB (283200)	0	-652,112	-652,112	0	-420,091	-420,091	0	-232,021	-232,021
	TOTAL ACCUM DEFERRED INCOME TAX	10,224,084	-252,288,235	-242,064,151	5,989,363	-159,993,106	-154,003,743	4,234,721	-92,295,129	-88,060,408
	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)	5,412,611	0	5,412,611	3,884,966	0	3,884,966	1,527,645	0	1,527,645
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)	693,571	0	693,571	0	0	0	693,571	0	693,571
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,390,456	0	1,390,456	0	0	0	1,390,456	0	1,390,456
99	Invest in Exchange Power (124900, 124930)	26,337,438	0	26,337,438	26,337,438	0	26,337,438	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)	-2,170,777	0	-2,170,777	-695,696	0	-695,696	-1,475,081	0	-1,475,081
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	7,432,085	0	7,432,085	4,890,105	0	4,890,105	2,541,980	0	2,541,980
99	Nez Perce Settlement - Idaho (186800)	326,861	0	326,861	0	0	0	326,861	0	326,861
4	Gain on Sale of General Office Bldg (253850)	0	-604,617	-604,617	0	-397,209	-397,209	0	-207,408	-207,408
	TOTAL OTHER ADJUSTMENTS	33,042,829	-604,617	32,438,212	28,362,354	-397,209	27,965,145	4,680,475	-207,408	4,473,067
	NET RATE BASE	720,937,125	813,069,723	1,534,006,848	450,710,447	527,242,070	977,952,517	270,226,678	285,827,653	556,054,331

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.316%	36.684%
E-ALL	13	Net Electric General Plant	100.000%	63.663%	36.337%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended May 31, 2009 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	Utility 7	3,227,140	2,324,961	624,323	277,857
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,236,843</u>	<u>2,332,627</u>	<u>626,360</u>	<u>277,857</u>
7	404X32 PC Software	Utility 7	1,669,763	1,202,964	323,032	143,767
8		Utility 8	108,804	0	75,053	33,751
9		Utility 9	0	0	0	0
	TOTAL		<u>1,778,567</u>	<u>1,202,964</u>	<u>398,085</u>	<u>177,518</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	10,303	7,423	1,993	887
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>10,303</u>	<u>7,423</u>	<u>1,993</u>	<u>887</u>
7	404X60 Leased Transportation Vehicles	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended May 31, 2009 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	5,999,618	4,322,365	1,160,686	516,567
8	Utility 8	119,704	0	82,572	37,132
9	Utility 9	677,379	535,157	142,222	0
9	Utility 9 - Washington	90,789	71,727	19,062	0
9	Utility 9 - Idaho	236,934	187,187	49,747	0
		<u>7,124,424</u>	<u>5,116,436</u>	<u>1,454,289</u>	<u>553,699</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,097	10,347	2,750	0
TOTAL ACCOUNT 403		<u>15,049</u>	<u>11,753</u>	<u>3,128</u>	<u>168</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT
For Twelve Months Ended May 31, 2009
Average of Monthly Averages Basis

Report ID:
C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	99,331	0	0	0	0	99,331	0	0	99,331	0	0	0
99		Utility 2	324,175	0	0	0	0	0	0	0	0	324,175	0	324,175
7		Utility 7	2,136,552	0	0	1,539,258	1,539,258	0	0	413,337	413,337	0	183,957	183,957
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		TOTAL ACCOUNT	3,856,143	371,881	447,332	1,770,182	2,589,395	198,161	91,800	468,655	758,616	324,175	183,957	508,132
	390XXX	Structures & Improvements												
99		Utility 0	2,172,895	447,373	1,124,306	601,216	2,172,895	0	0	0	0	0	0	0
99		Utility 1	850,572	0	0	0	0	850,572	0	0	850,572	0	0	0
99		Utility 2	2,918,997	0	0	0	0	0	0	0	0	2,918,997	0	2,918,997
7		Utility 7	30,673,119	0	0	22,098,142	22,098,142	0	0	5,934,022	5,934,022	0	2,640,956	2,640,956
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,571,595	1,241,623	0	0	1,241,623	329,972	0	0	329,972	0	0	0
9		Utility 9 - Idaho	4,219,357	0	3,333,461	0	3,333,461	0	885,896	0	885,896	0	0	0
9		Utility 9 - Allocated	3,539,794	0	0	2,796,579	2,796,579	0	0	743,215	743,215	0	0	0
		TOTAL ACCOUNT	45,946,329	1,688,996	4,457,767	25,495,937	31,642,700	1,180,544	885,896	6,677,237	8,743,677	2,918,997	2,640,956	5,559,953
	391XXX	Office Furniture & Equipment												
99		Utility 0	778,614	0	0	778,614	778,614	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	28,784,093	0	0	20,737,212	20,737,212	0	0	5,568,571	5,568,571	0	2,478,310	2,478,310
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
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	29,941,578	0	0	21,515,826	21,515,826	0	0	5,829,916	5,829,916	0	2,595,836	2,595,836
	392XXX	Transportation Equipment												
99		Utility 0	9,363,417	3,980,123	1,501,245	3,882,049	9,363,417	0	0	0	0	0	0	0
99		Utility 1	3,957,632	0	0	0	0	2,616,487	885,007	456,138	3,957,632	0	0	0
99		Utility 2	1,809,394	0	0	0	0	0	0	0	0	1,809,394	0	1,809,394
7		Utility 7	124,137	0	0	89,433	89,433	0	0	24,016	24,016	0	10,688	10,688
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	754,007	595,696	0	0	595,696	158,311	0	0	158,311	0	0	0
9		Utility 9 - Idaho	480,581	0	379,678	0	379,678	0	100,903	0	100,903	0	0	0
9		Utility 9 - Allocated	657,002	0	0	519,058	519,058	0	0	137,944	137,944	0	0	0
		TOTAL ACCOUNT	17,146,170	4,575,819	1,880,923	4,490,540	10,947,282	2,774,798	985,910	618,098	4,378,806	1,809,394	10,688	1,820,082

COMMON GENERAL PLANT
For Twelve Months Ended May 31, 2009
Average of Monthly Averages Basis

Report ID:
C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	393000	Stores Equipment												
		Utility 0	347,740	16,813	23,084	307,843	347,740	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	56,653	0	0	0	0	0	0	0	0	56,653	0	56,653
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	138,660	109,547	0	0	109,547	29,113	0	0	29,113	0	0	0
9		Utility 9 - Idaho	228,599	0	180,602	0	180,602	0	47,997	0	47,997	0	0	0
9		Utility 9 - Allocated	607,937	0	0	480,295	480,295	0	0	127,642	127,642	0	0	0
		TOTAL ACCOUNT	1,463,860	126,360	203,686	788,138	1,118,184	113,384	47,997	127,642	289,023	56,653	0	56,653
99	394000	Tools, Shop, & Garage Equipment												
		Utility 0	3,382,907	1,289,480	436,683	1,656,744	3,382,907	0	0	0	0	0	0	0
99		Utility 1	1,872,919	0	0	0	0	987,720	457,240	427,959	1,872,919	0	0	0
99		Utility 2	983,493	0	0	0	0	0	0	0	0	983,493	0	983,493
7		Utility 7	1,663,384	0	0	1,198,368	1,198,368	0	0	321,798	321,798	0	143,217	143,217
8		Utility 8	680,109	0	0	0	0	0	0	469,139	469,139	0	210,970	210,970
9		Utility 9 - Wa	44,347	35,036	0	0	35,036	9,311	0	0	9,311	0	0	0
9		Utility 9 - Idaho	9,542	0	7,539	0	7,539	0	2,003	0	2,003	0	0	0
9		Utility 9 - Allocated	281,431	0	0	222,342	222,342	0	0	59,089	59,089	0	0	0
		TOTAL ACCOUNT	8,918,132	1,324,516	444,222	3,077,454	4,846,192	997,031	459,243	1,277,985	2,734,259	983,493	354,187	1,337,680
99	395000	Laboratory Equipment												
		Utility 0	2,325,638	293,947	229,958	1,801,733	2,325,638	0	0	0	0	0	0	0
99		Utility 1	445,715	0	0	0	0	145,047	47,305	253,363	445,715	0	0	0
99		Utility 2	311,453	0	0	0	0	0	0	0	0	311,453	0	311,453
7		Utility 7	294,872	0	0	212,438	212,438	0	0	57,046	57,046	0	25,388	25,388
8		Utility 8	13,257	0	0	0	0	0	0	9,145	9,145	0	4,112	4,112
9		Utility 9 - Wa	34,679	27,398	0	0	27,398	7,281	0	0	7,281	0	0	0
9		Utility 9 - Idaho	11,070	0	8,746	0	8,746	0	2,324	0	2,324	0	0	0
9		Utility 9 - Allocated	512,448	0	0	404,854	404,854	0	0	107,594	107,594	0	0	0
		TOTAL ACCOUNT	3,949,132	321,345	238,704	2,419,025	2,979,074	152,328	49,629	427,148	629,105	311,453	29,500	340,953
99	396XXX	Power Operated Equipment												
		Utility 0	21,884,051	10,414,168	5,793,443	5,676,440	21,884,051	0	0	0	0	0	0	0
99		Utility 1	3,719,078	0	0	0	0	2,587,902	763,032	368,144	3,719,078	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	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	465,269	367,581	0	0	367,581	97,688	0	0	97,688	0	0	0
9		Utility 9 - Idaho	335,217	0	264,835	0	264,835	0	70,382	0	70,382	0	0	0
9		Utility 9 - Allocated	494,857	0	0	390,957	390,957	0	0	103,900	103,900	0	0	0
		TOTAL ACCOUNT	27,496,342	10,781,749	6,058,278	6,466,547	23,306,574	2,685,590	833,414	579,228	4,098,232	43,834	47,702	91,536

COMMON GENERAL PLANT
 For Twelve Months Ended May 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	36,290,870	5,081,079	1,914,700	29,295,091	36,290,870	0	0	0	0	0	0	0
99		Utility 1	656,105	0	0	0	0	376,373	279,732	0	656,105	0	0	0
99		Utility 2	492,753	0	0	0	0	0	0	0	0	492,753	0	492,753
7		Utility 7	6,934,774	0	0	4,996,089	4,996,089	0	0	1,341,601	1,341,601	0	597,084	597,084
8		Utility 8	933,876	0	0	0	0	0	0	644,188	644,188	0	289,688	289,688
9		Utility 9 - Wa	452,194	357,251	0	0	357,251	94,943	0	0	94,943	0	0	0
9		Utility 9 - Idaho	1,818,258	0	1,436,497	0	1,436,497	0	381,761	0	381,761	0	0	0
9		Utility 9 - Allocated	7,360,147	0	0	5,814,811	5,814,811	0	0	1,545,336	1,545,336	0	0	0
		TOTAL ACCOUNT	54,938,977	5,438,330	3,351,197	40,105,991	48,895,518	471,316	661,493	3,531,125	4,663,934	492,753	886,772	1,379,525
	398000	Miscellaneous Equipment												
99		Utility 0	3,380	0	2,562	818	3,380	0	0	0	0	0	0	0
99		Utility 1	16,972	0	0	0	0	0	0	16,972	16,972	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	560,541	0	0	403,836	403,836	0	0	108,442	108,442	0	48,263	48,263
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,935	3,109	0	0	3,109	826	0	0	826	0	0	0
9		Utility 9 - Idaho	5,237	0	4,137	0	4,137	0	1,100	0	1,100	0	0	0
9		Utility 9 - Allocated	9,600	0	0	7,584	7,584	0	0	2,016	2,016	0	0	0
		TOTAL ACCOUNT	599,665	3,109	6,699	412,238	422,046	826	1,100	127,430	129,356	0	48,263	48,263
		TOTAL GENERAL PLANT	194,256,328	24,632,105	17,088,808	106,541,878	148,262,791	8,573,978	4,016,482	19,664,464	32,254,924	6,940,752	6,797,861	13,738,613

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,260,511	38,260,511	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,486	-84,486	0	0
99	108X06	Utility 1	3,810,399	0	3,810,399	0
99	108X06	Utility 2	1,821,202	0	0	1,821,202
7	108X06	Utility 7	8,785,743	6,329,601	1,699,690	756,452
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,065	-242,835	-65,209	-29,021
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	732,066	0	504,979	227,087
9	108X06	Utility 9	14,249,945	11,258,027	2,991,918	0
Total			67,238,315	55,520,818	8,941,777	2,775,720

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,777,930	5,777,930	0	0
99	108X07	Utility 1	661,150	0	661,150	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	889,020	0	0	889,020
7	108X07	Utility 7	25,872	18,639	5,005	2,228
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	686,145	542,082	144,063	0
9	108X07	Utility 9	0	0	0	0
Total			8,040,117	6,338,651	810,218	891,248

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	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 May 31, 2009 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	940,290,916	0	940,290,916	578,490,322	0	578,490,322	361,800,594	0	361,800,594
E-PLT	360200	Less Land and Land Rights	4,088,969	0	4,088,969	3,121,258	0	3,121,258	967,711	0	967,711
		Depreciable Distribution Plant	936,201,947	0	936,201,947	575,369,064	0	575,369,064	360,832,883	0	360,832,883
		Percentage		0.000%	100.000%		61.458%			38.542%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	286,456,210	176,050,258			110,405,952		
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	286,456,210	0	286,456,210	176,050,258	0	176,050,258	110,405,952	0	110,405,952
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	41,720,913	106,541,878	148,262,791	24,632,105	69,993,753	94,625,858	17,088,808	36,548,125	53,636,933
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,770,182	2,589,395	371,881	1,162,939	1,534,820	447,332	607,243	1,054,575
E-PLT	392XXX	Less: General Transportation Plant	6,456,742	4,490,540	10,947,282	4,575,819	2,950,105	7,525,924	1,880,923	1,540,435	3,421,358
		Depreciable Non Transport General Plant	34,444,958	100,281,156	134,726,114	19,684,405	65,880,709	85,565,114	14,760,553	34,400,447	49,161,000
		Percentage		74.433%	100.000%		14.611%			10.956%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,325,810	55,520,818	8,112,147			6,082,861		
	403X60	Common Depreciation Expense (C-DEP)		3,615,599	4,857,522	709,733			532,190		
	403X60	Washington Depreciation Expense (C-DEP)			71,727	71,727			0		
	403X60	Idaho Depreciation Expense (C-DEP)			187,187	0			187,187		
	403X60	Depreciation Expense		1,986,251	2,602,776	438,061			178,464		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Electric General Plant	14,195,008	41,325,810	55,520,818	8,112,147	27,149,404	35,261,551	6,082,861	14,176,406	20,259,267
4	403X60	Depreciation Expense (C-DEP)	1,241,923	3,615,599	4,857,522	709,733	2,375,304	3,085,037	532,190	1,240,295	1,772,485
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	258,914	0	258,914	71,727	0	71,727	187,187	0	187,187
4	403X60	Depreciation Expense	616,525	1,986,251	2,602,776	438,061	1,304,887	1,742,948	178,464	681,364	859,828
		Total Depreciation Expense	2,117,362	5,601,850	7,719,212	1,219,521	3,680,191	4,899,712	897,841	1,921,659	2,819,500
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	6,456,742	4,490,540	10,947,282	4,575,819	2,950,105	7,525,924	1,880,923	1,540,435	3,421,358
		Percentage		41.019%	100.000%		41.799%			17.182%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,600,051	6,338,651	2,649,493			1,089,107		
	403X70	Depreciation Expense (C-DEP)		4,821	11,753	4,913			2,019		
	403X70	Depreciation Expense		41,835	82,609	26,674			14,100		
4	108X07	JURISDICTIONAL ALLOCATION: Accum Depr--Elect Gent Plant (Electric Portion)	3,738,600	2,600,051	6,338,651	2,649,493	1,708,130	4,357,623	1,089,107	891,921	1,981,028
4	403X70	Depreciation Expense (C-DEP)	6,932	4,821	11,753	4,913	3,167	8,080	2,019	1,654	3,673
4	403X70	Depreciation Expense	40,774	41,835	82,609	26,674	27,484	54,158	14,100	14,351	28,451
		Total Depreciation Expense	47,706	46,656	94,362	31,587	30,651	62,238	16,119	16,005	32,124

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	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	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	454,984	0	0	454,984	454,984	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	16,048,173	0	0	11,561,746	11,561,746	0	0	3,104,680	3,104,680	0	1,381,748	1,381,748
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	16,549,597	0	0	12,016,730	12,016,730	0	0	3,104,680	3,104,680	46,440	1,381,748	1,428,188
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	990,780	0	0	990,780	990,780	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,952,831	0	0	6,449,978	6,449,978	0	0	1,732,015	1,732,015	0	770,839	770,839
8		Utility 8	665,698	0	0	0	0	0	0	459,198	459,198	0	206,500	206,500
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,619,898	0	0	7,440,758	7,440,758	0	0	2,201,802	2,201,802	0	977,339	977,339
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	27,781,452	0	0	19,610,802	19,610,802	249,449	168,450	5,347,226	5,765,125	46,440	2,359,087	2,405,527

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	740,521	740,521	0	0
99		Utility 1	3,849	0	3,849	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	13,545	0	0	13,545
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,819,040	7,794,469	2,093,051	931,519
8		Utility 8	485,889	0	335,166	150,723
9		Utility 9	8,490	6,707	1,783	0
Total			<u>12,071,334</u>	<u>8,541,697</u>	<u>2,433,849</u>	<u>1,095,787</u>

Accum Amort--Leasehold Improvements (111X50/60)						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	91,089	65,624	17,622	7,843
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>99,421</u>	<u>72,207</u>	<u>19,371</u>	<u>7,843</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis			Report ID: E-CAM-12A		***** 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	12,016,730	12,016,730	0	7,894,511	7,894,511	0	4,122,219	4,122,219
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,440,758	7,440,758	0	4,888,280	4,888,280	0	2,552,478	2,552,478
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	19,457,488	19,457,488	0	12,782,791	12,782,791	0	6,674,697	6,674,697
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		8,541,697	8,541,697	0			0		
		Amortization Expense (404X3X)		3,811,182	3,811,182	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	8,541,697	8,541,697	0	5,611,553	5,611,553	0	2,930,144	2,930,144
4		Amortization Expense (404X3X)	0	3,811,182	3,811,182	0	2,503,794	2,503,794	0	1,307,388	1,307,388
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	Utility 7	-10,085,382	-7,265,913	-1,951,118	-868,351
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,605,020	-1,268,030	-336,990	0
		Total	<u>-11,690,402</u>	<u>-8,533,943</u>	<u>-2,288,108</u>	<u>-868,351</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%