

Avista Corp.
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September 22, 2009

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

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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 July 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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Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200907 , State Code : WA

Accounting Period:200907	State Code:WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	208,292	156,718,418	13,142,682	209,145	1,587,381,240	132,800,748
18 THEFT OF SERVICE-ELECTRIC	0	0	2,208	0	0	11,749
21 FIRM COMMERCIAL	22,708	171,184,921	15,328,800	22,792	1,249,369,644	110,314,392
31 FIRM- INDUSTRIAL	350	56,885,949	3,412,530	355	400,487,540	23,877,651
39 FIRM-PUMPING-IRRIGATION ONLY	554	9,968,039	698,379	554	25,322,581	1,813,807
51 LIGHTING-PUBLIC STREET AND HIWAY	323	1,428,029	372,749	320	10,025,887	2,613,818
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	28
80 INTERDEPARTMENT REVENUE	44	859,609	70,482	44	6,509,412	520,347
83 MISC-SERVICE REVENUE SNP	0	0	33,749	0	0	242,325
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	31,264	0	0	220,472
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	1,952
Total WA	232,271	397,044,965	33,093,124	233,209	3,279,096,304	272,417,288

ELECTRIC RATE OF RETURN For Twelve Months Ended July 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	117,964,689	71,573,075	46,391,614
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	117,964,689	71,377,727	46,586,962
E-APL		Electric Net Rate Base	1,547,680,059	985,654,896	562,025,163
		RATE OF RETURN	7.622%	7.242%	8.289%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers	7/31/2009	354,010	232,653	121,357
		Percent		100.000%	65.719%	34.281%
3	E-OPS	Direct Distribution Operating Expense		19,545,411	12,852,514	6,692,897
		Percent		100.000%	65.757%	34.243%
	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 July 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	1/1/2009			
		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%
			Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	1/1/2009			
		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 Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
		1/1/2009				
		Elec/Gas North 4-Factor	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	663,696,847	407,674,493	256,022,354	
		Percent	100.000%	61.425%	38.575%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	73,692,639	47,223,840	26,468,799	
		Percent	100.000%	64.082%	35.918%	
12	E-PLT	Net Electric Plant	1,763,045,153	1,115,214,529	647,830,624	
		Percent	100.000%	63.255%	36.745%	
13	E-PLT	Net Electric General Plant	88,681,625	56,306,132	32,375,493	
		Percent	100.000%	63.492%	36.508%	
14	E-SCM	Net Allocated Schedule M's	-131,069,204	-84,109,531	-46,959,673	
		Percent	100.000%	64.172%	35.828%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 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%

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	-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 July 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	300,152,929	0	300,152,929	204,161,258	0	204,161,258	95,991,671	0	95,991,671
99	442200	Commercial - Firm & Int.	262,112,243	0	262,112,243	184,762,942	0	184,762,942	77,349,301	0	77,349,301
1	442300	Industrial	104,632,509	0	104,632,509	44,855,409	0	44,855,409	59,777,100	0	59,777,100
99	444000	Public Street & Highway Lighting	6,349,079	0	6,349,079	4,343,664	0	4,343,664	2,005,415	0	2,005,415
99	499XXX	Unbilled Revenue	3,623,556	0	3,623,556	1,816,744	0	1,816,744	1,806,812	0	1,806,812
99	448000	Interdepartmental Revenue	1,058,200	0	1,058,200	863,177	0	863,177	195,023	0	195,023
TOTAL SALES TO ULTIMATE CUSTOMERS			677,928,516	0	677,928,516	440,803,194	0	440,803,194	237,125,322	0	237,125,322
1	447XXX	Sales for Resale	0	208,764,016	208,764,016	0	134,485,779	134,485,779	0	74,278,237	74,278,237
TOTAL SALES OF ELECTRICITY			677,928,516	208,764,016	886,692,532	440,803,194	134,485,779	575,288,973	237,125,322	74,278,237	311,403,559
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	645,114	0	645,114	409,161	0	409,161	235,953	0	235,953
1	453000	Sales of Water & Water Power	0	314,146	314,146	0	202,373	202,373	0	111,773	111,773
1	454000	Rent from Electric Property	2,695,935	81,507	2,777,442	1,814,969	52,507	1,867,476	880,966	29,000	909,966
1	456XXX	Other Electric Revenues	1,734,778	38,295,592	40,030,370	1,712,827	24,670,020	26,382,847	21,951	13,625,572	13,647,523
TOTAL OTHER OPERATING REVENUE			5,075,827	38,691,245	43,767,072	3,936,957	24,924,900	28,861,857	1,138,870	13,766,345	14,905,215
TOTAL ELECTRIC REVENUE			683,004,343	247,455,261	930,459,604	444,740,151	159,410,679	604,150,830	238,264,192	88,044,582	326,308,774
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	468,349	468,349	0	301,710	301,710	0	166,639	166,639
1	501000	Fuel	0	25,168,294	25,168,294	0	16,213,415	16,213,415	0	8,954,879	8,954,879
1	502000	Steam Expense	0	2,432,062	2,432,062	0	1,566,734	1,566,734	0	865,328	865,328
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	728,837	728,837	0	469,517	469,517	0	259,320	259,320
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,382,914	3,729,256	1,346,342	1,535,073	2,881,415	0	847,841	847,841
1	507000	Rent	0	28,505	28,505	0	18,363	18,363	0	10,142	10,142
MAINTENANCE											
1	510000	Supervision & Engineering	0	502,426	502,426	0	323,663	323,663	0	178,763	178,763
1	511000	Structures	0	582,255	582,255	0	375,089	375,089	0	207,166	207,166
1	512000	Boiler Plant	0	5,629,217	5,629,217	0	3,626,342	3,626,342	0	2,002,875	2,002,875
1	513000	Electric Plant	0	1,639,869	1,639,869	0	1,056,404	1,056,404	0	583,465	583,465
1	514000	Miscellaneous Steam Plant	0	825,226	825,226	0	531,611	531,611	0	293,615	293,615
TOTAL STEAM POWER GENERATION EXP			1,346,342	40,387,954	41,734,296	1,346,342	26,017,921	27,364,263	0	14,370,033	14,370,033

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	1,884,596	1,884,596	0	1,214,057	1,214,057	0	670,539	670,539
1	536000	Water for Power	0	731,054	731,054	0	470,945	470,945	0	260,109	260,109
1	537000	Hydraulic Expense	2,936,336	781,489	3,717,825	1,821,623	503,435	2,325,058	1,114,713	278,054	1,392,767
1	538000	Electric Expense	0	5,279,200	5,279,200	0	3,400,861	3,400,861	0	1,878,339	1,878,339
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	807,958	807,958	0	520,487	520,487	0	287,471	287,471
1	540000	Rent	3,129,190	769,970	3,899,160	1,752,059	496,015	2,248,074	1,377,131	273,955	1,651,086
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	243,234	243,234	0	156,691	156,691	0	86,543	86,543
1	542000	Structures	0	260,600	260,600	0	167,879	167,879	0	92,721	92,721
1	543000	Reservoirs, Dams, & Waterways	0	565,157	565,157	0	364,074	364,074	0	201,083	201,083
1	544000	Electric Plant	0	1,983,571	1,983,571	0	1,277,816	1,277,816	0	705,755	705,755
1	545000	Miscellaneous Hydraulic Plant	0	1,874,784	1,874,784	0	1,207,736	1,207,736	0	667,048	667,048
TOTAL HYDRO POWER GENERATION EXP			6,065,526	15,181,613	21,247,139	3,573,682	9,779,996	13,353,678	2,491,844	5,401,617	7,893,461
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,173,981	1,173,981	0	756,279	756,279	0	417,702	417,702
1	547000	Fuel	0	89,548,355	89,548,355	0	57,687,050	57,687,050	0	31,861,305	31,861,305
1	548000	Generation Expense	0	1,806,437	1,806,437	0	1,163,707	1,163,707	0	642,730	642,730
1	549000	Miscellaneous Other Power Generation Expense	0	520,215	520,215	0	335,123	335,123	0	185,092	185,092
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
MAINTENANCE											
1	551000	Supervision & Engineering	0	294,320	294,320	0	189,601	189,601	0	104,719	104,719
1	552000	Structures	0	3,089	3,089	0	1,990	1,990	0	1,099	1,099
1	553000	Generating & Electric Equipment	0	1,693,888	1,693,888	0	1,091,203	1,091,203	0	602,685	602,685
1	554000	Miscellaneous Other Power Generation Plant	0	81,828	81,828	0	52,714	52,714	0	29,114	29,114
TOTAL OTHER POWER GENERATION EXP			0	95,155,546	95,155,546	0	61,299,205	61,299,205	0	33,856,341	33,856,341
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,519,293	268,782,120	287,301,413	0	173,149,442	173,149,442	18,519,293	95,632,678	114,151,971
1	556000	System Control & Load Dispatching	0	504,131	504,131	0	324,761	324,761	0	179,370	179,370
E-557	557XXX	Other Expense	28,332,403	40,084,154	68,416,557	25,294,376	25,822,213	51,116,589	3,038,027	14,261,941	17,299,968
TOTAL OTHER POWER SUPPLY EXPENSE			46,851,696	309,370,405	356,222,101	25,294,376	199,296,416	224,590,792	21,557,320	110,073,989	131,631,309
TOTAL POWER PRODUCTION O&M EXP			54,263,564	460,095,518	514,359,082	30,214,400	296,393,538	326,607,938	24,049,164	163,701,980	187,751,144

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	2,097,771	2,326,790	158,213	1,351,384	1,509,597	70,806	746,387	817,193
1	561000	Load Dispatching	0	2,039,142	2,039,142	0	1,313,615	1,313,615	0	725,527	725,527
1	562000	Station Expense	0	193,353	193,353	0	124,558	124,558	0	68,795	68,795
1	563000	Overhead Line Expense	0	544,202	544,202	0	350,575	350,575	0	193,627	193,627
1	565000	Transmission of Electricity by Others	0	13,332,385	13,332,385	0	8,588,722	8,588,722	0	4,743,663	4,743,663
1	566000	Miscellaneous Transmission Expense	0	1,484,857	1,484,857	0	956,545	956,545	0	528,312	528,312
1	567000	Rent	0	152,833	152,833	0	98,455	98,455	0	54,378	54,378
MAINTENANCE											
1	568000	Supervision & Engineering	0	622,552	622,552	0	401,048	401,048	0	221,504	221,504
1	569000	Structures	1,172	253,798	254,970	723	163,497	164,220	449	90,301	90,750
1	570000	Station Equipment	0	1,288,409	1,288,409	0	829,993	829,993	0	458,416	458,416
1	571000	Overhead Lines	19,425	1,673,309	1,692,734	17,850	1,077,946	1,095,796	1,575	595,363	596,938
1	572000	Underground Lines	0	10,918	10,918	0	7,033	7,033	0	3,885	3,885
1	573000	Service Miscellaneous	0	9,241	9,241	0	5,953	5,953	0	3,288	3,288
TOTAL TRANSMISSION OPERATING EXP			249,616	23,702,770	23,952,386	176,786	15,269,324	15,446,110	72,830	8,433,446	8,506,276
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,757,407	26,757,407	0	17,237,122	17,237,122	0	9,520,285	9,520,285
1	403X40	Depreciation Expense--Transmission Plant	0	9,316,232	9,316,232	0	6,001,517	6,001,517	0	3,314,715	3,314,715
1	404X30	Amortization of Limited-Term Plant	2,785	92,185	94,970	2,785	59,386	62,171	0	32,799	32,799
1	404X20	Amortization of Hydro Licensing Costs	0	409,475	409,475	0	263,784	263,784	0	145,691	145,691
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	-134,637	0	-134,637	-134,637	0	-134,637	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,313	0	-103,313	0	0	0	-103,313	0	-103,313
99	407322	Reg Debit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407422	Reg Credit Spokane River Relicense	-71,861	0	-71,861	-46,415	0	-46,415	-25,446	0	-25,446
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	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	334,449	334,449	0	215,452	215,452	0	118,997	118,997
99	407482	Reg Credit Amt Lake CDA Settlement	-334,449	0	-334,449	-215,452	0	-215,452	-118,997	0	-118,997
99	407400	Amortization of CCX Credits	-354,400	0	-354,400	0	0	0	-354,400	0	-354,400
99	407420	Amortization of CS2 Levelized Return	-111,049	0	-111,049	0	0	0	-111,049	0	-111,049
99	407450/499	Amortization of BPA Residential Exchange Credit	-4,741,615	0	-4,741,615	-2,833,932	0	-2,833,932	-1,907,683	0	-1,907,683
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,142,445	13,142,445	0	8,466,363	8,466,363	0	4,676,082	4,676,082
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-3,146,329	50,052,193	46,905,864	-592,745	32,243,624	31,650,879	-2,553,584	17,808,569	15,254,985
TOTAL PRODUCTION & TRANS EXPENSE			51,366,851	533,850,481	585,217,332	29,798,441	343,906,486	373,704,927	21,568,410	189,943,995	211,512,405

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	380,082	968,578	1,348,660	235,969	636,908	872,877	144,113	331,670	475,783
3	582000	Station Expense	519,599	13,480	533,079	325,869	8,864	334,733	193,730	4,616	198,346
3	583000	Overhead Line Expense	874,787	777,756	1,652,543	524,708	511,429	1,036,137	350,079	266,327	616,406
3	584000	Underground Line Expense	688,207	1,614	689,821	417,095	1,061	418,156	271,112	553	271,665
3	585000	Street Light & Signal System Operation Expense	197,685	120	197,805	37,575	79	37,654	160,110	41	160,151
3	586000	Meter Expense	1,523,072	0	1,523,072	1,438,716	0	1,438,716	84,356	0	84,356
3	587000	Customer Installations Expense	839,389	3,558	842,947	440,667	2,340	443,007	398,722	1,218	399,940
3	588000	Miscellaneous Distribution Expense	2,767,848	2,289,197	5,057,045	1,903,209	1,505,307	3,408,516	864,639	783,890	1,648,529
3	589000	Rent	89,267	245,841	335,108	89,242	161,658	250,900	25	84,183	84,208
MAINTENANCE:											
3	590000	Supervision & Engineering	497,772	869,132	1,366,904	309,748	571,515	881,263	188,024	297,617	485,641
3	591000	Structures	315,385	0	315,385	227,567	0	227,567	87,818	0	87,818
3	592000	Station Equipment	835,939	58,606	894,545	591,189	38,538	629,727	244,750	20,068	264,818
3	593000	Overhead Lines	7,248,374	246	7,248,620	4,296,615	162	4,296,777	2,951,759	84	2,951,843
3	594000	Underground Lines	1,102,555	0	1,102,555	764,106	0	764,106	338,449	0	338,449
3	595000	Line Transformers	621,647	197,298	818,945	519,498	129,737	649,235	102,149	67,561	169,710
3	596000	Street Light & Signal System Maintenance Exp	577,186	0	577,186	425,884	0	425,884	151,302	0	151,302
3	597000	Meters	147,302	0	147,302	101,462	0	101,462	45,840	0	45,840
3	598000	Miscellaneous Distribution Expense	319,315	3,082	322,397	203,395	2,027	205,422	115,920	1,055	116,975
TOTAL DISTRIBUTION OPERATING EXP			19,545,411	5,428,508	24,973,919	12,852,514	3,569,625	16,422,139	6,692,897	1,858,883	8,551,780
99	403X50	Depreciation Expense--Distribution Plant	25,731,203	0	25,731,203	16,411,131	0	16,411,131	9,320,072	0	9,320,072
E-OTX		Taxes Other Than FIT--Distribution	39,545,410	0	39,545,410	34,848,689	0	34,848,689	4,696,721	0	4,696,721
TOTAL DISTRIBUTION EXPENSES			84,822,024	5,428,508	90,250,532	64,112,334	3,569,625	67,681,959	20,709,690	1,858,883	22,568,573
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	524,169	524,169	0	344,479	344,479	0	179,690	179,690
2	902000	Meter Reading Expenses	2,419,468	64,601	2,484,069	2,087,583	42,455	2,130,038	331,885	22,146	354,031
E-903	903XXX	Customer Records & Collection Expenses	1,767,270	6,261,635	8,028,905	1,273,997	4,095,873	5,369,870	493,273	2,165,762	2,659,035
2	904000	Uncollectible Accounts	0	2,405,911	2,405,911	0	1,581,141	1,581,141	0	824,770	824,770
2	905000	Misc Customer Accounts	0	204,426	204,426	0	134,347	134,347	0	70,079	70,079
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,186,738	9,460,742	13,647,480	3,361,580	6,198,295	9,559,875	825,158	3,262,447	4,087,605
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	19,583,482	517,043	20,100,525	15,917,389	339,795	16,257,184	3,666,093	177,248	3,843,341
2	909000	Advertising	66,298	70,938	137,236	50,056	46,620	96,676	16,242	24,318	40,560
2	910000	Misc Customer Service & Info Exp	0	110,533	110,533	0	72,641	72,641	0	37,892	37,892
TOTAL CUSTOMER SERVICE & INFO EXP			19,649,780	698,514	20,348,294	15,967,445	459,056	16,426,501	3,682,335	239,458	3,921,793

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 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	6,255	482,783	489,038	0	317,280	317,280	6,255	165,503	171,758
2	913000	Advertising	3,073	57,705	60,778	3,073	37,923	40,996	0	19,782	19,782
2	916000	Miscellaneous Sales Expenses	225,450	36,752	262,202	215,622	24,153	239,775	9,828	12,599	22,427
TOTAL SALES EXPENSES			234,778	577,240	812,018	218,695	379,356	598,051	16,083	197,884	213,967
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	224,798	21,336,635	21,561,433	128,367	14,017,316	14,145,683	96,431	7,319,319	7,415,750
4	921000	Office Supplies & Expenses	179	3,940,238	3,940,417	119	2,588,579	2,588,698	60	1,351,659	1,351,719
4	922000	Admin Exp Transferred--Credit	0	-45,544	-45,544	0	-29,921	-29,921	0	-15,623	-15,623
4	923000	Outside Services Employed	0	11,030,141	11,030,141	0	7,246,361	7,246,361	0	3,783,780	3,783,780
4	924000	Property Insurance Premium	0	1,167,519	1,167,519	0	767,013	767,013	0	400,506	400,506
4	925XXX	Injuries and Damages	5,210	3,559,091	3,564,301	5,210	2,338,180	2,343,390	0	1,220,911	1,220,911
4	926XXX	Employee Pensions and Benefits	341,973	735,772	1,077,745	253,191	483,373	736,564	88,782	252,399	341,181
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,917,720	3,087,812	5,005,532	1,209,273	1,989,168	3,198,441	708,447	1,098,644	1,807,091
4	930000	Miscellaneous General Expenses	373,836	2,896,988	3,270,824	323,644	1,903,205	2,226,849	50,192	993,783	1,043,975
4	931000	Rents	69,822	457,694	527,516	57,609	300,687	358,296	12,213	157,007	169,220
4	935000	Maintenance of General Plant	661,528	7,195,013	7,856,541	210,351	4,726,836	4,937,187	451,177	2,468,177	2,919,354
TOTAL ADMIN & GEN OPERATING EXP			3,601,393	55,361,359	58,962,752	2,187,764	36,330,797	38,518,561	1,413,629	19,030,562	20,444,191
E-ADP		Depreciation Expense--General Plant	2,221,383	5,629,580	7,850,963	1,256,950	3,698,408	4,955,358	964,433	1,931,172	2,895,605
E-CAM		Amortization--Intangible Plant--Software	0	3,937,787	3,937,787	0	2,586,969	2,586,969	0	1,350,818	1,350,818
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			5,822,776	64,936,149	70,758,925	3,444,714	42,621,051	46,065,765	2,378,062	22,315,098	24,693,160
TOTAL EXPENSES BEFORE FIT			166,082,947	614,951,634	781,034,581	116,903,209	397,133,869	514,037,078	49,179,738	217,817,765	266,997,503
NET OPERATING INCOME BEFORE FIT					149,425,023			90,113,752			59,311,271
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,743,455			4,539,926			203,529
E-FIT		DEFERRED FEDERAL INCOME TAX			26,716,879			14,000,751			12,716,128
ELECTRIC NET OPERATING INCOME					117,964,689			71,573,075			46,391,614

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.719%	34.281%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.757%	34.243%
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 July 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	169,940,579	169,940,579	0	109,475,721	109,475,721	0	60,464,858	60,464,858
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,519,293	0	18,519,293	0	0	0	18,519,293	0	18,519,293
1	555550	Exchanges - Non Monetary	0	252,122	252,122	0	162,417	162,417	0	89,705	89,705
1	555700	Bookout Purchases	0	97,906,326	97,906,326	0	63,071,255	63,071,255	0	34,835,071	34,835,071
1	555710	Intercompany Purchase	0	683,093	683,093	0	440,049	440,049	0	243,044	243,044
TOTAL ACCOUNT 0555			18,519,293	268,782,120	287,301,413	0	173,149,442	173,149,442	18,519,293	95,632,678	114,151,971

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 July 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	5,107,075	5,107,075	0	3,289,978	3,289,978	0	1,817,097	1,817,097
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	32,206,016	32,206,016	0	20,747,116	20,747,116	0	11,458,900	11,458,900
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	423,418	0	423,418	-50,310	0	-50,310	473,728	0	473,728
1	557170	Broker Fees - Power	0	122,065	122,065	0	78,634	78,634	0	43,431	43,431
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-6,774,697	0	-6,774,697	-6,774,697	0	-6,774,697	0	0	0
99	557290	Washington ERM Amortization	31,621,885	0	31,621,885	31,621,885	0	31,621,885	0	0	0
99	557380	Idaho PCA Deferred	-16,284,951	0	-16,284,951	0	0	0	-16,284,951	0	-16,284,951
99	557390	Idaho PCA Amortization	18,528,046	0	18,528,046	0	0	0	18,528,046	0	18,528,046
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			28,332,403	40,084,154	68,416,557	25,294,376	25,822,213	51,116,589	3,038,027	14,261,941	17,299,968

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 July 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	1,767,270	5,481,951	7,249,221	1,273,997	3,602,683	4,876,680	493,273	1,879,268	2,372,541
12	903920	A/R Sold - Program Fees	0	326,873	326,873	0	206,764	206,764	0	120,109	120,109
12	903930	A/R Sold - Maturity Yield Fee	0	452,811	452,811	0	286,426	286,426	0	166,385	166,385
TOTAL ACCOUNT 0903			1,767,270	6,261,635	8,028,905	1,273,997	4,095,873	5,369,870	493,273	2,165,762	2,659,035

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.719%	34.281%
E-ALL	12	Net Electric Plant	100.000%	63.255%	36.745%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended July 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	600	517,043	517,643	0	339,795	339,795	600	177,248	177,848
99	908600	DSM Tariff Rider Expense Offset	17,683,204	0	17,683,204	15,299,392	0	15,299,392	2,383,812	0	2,383,812
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	401,561	0	401,561	400,188	0	400,188	1,373	0	1,373
99	908990	DSM Amortization	1,280,308	0	1,280,308	0	0	0	1,280,308	0	1,280,308
TOTAL ACCOUNT 0908			19,583,482	517,043	20,100,525	15,917,389	339,795	16,257,184	3,666,093	177,248	3,843,341

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.719%	34.281%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended July 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	930,459,604	604,150,830	326,308,774	
E-OPS	Operating & Maintenance Expense	657,055,931	423,579,175	233,476,756	
E-OPS	Book Depreciation & Amortization	71,290,795	47,142,851	24,147,944	
E-OTX	Taxes Other than FIT	<u>52,687,855</u>	<u>43,315,052</u>	<u>9,372,803</u>	
	Net Operating Income Before FIT	149,425,023	90,113,752	59,311,271	
E-INT	Less: Interest Expense	54,899,772	34,655,626	20,244,146	
E-SCM	Add: Schedule M Additions	64,641,051	41,503,352	23,137,699	
E-SCM	Less: Schedule M Deductions	<u>140,719,391</u>	<u>80,837,429</u>	<u>59,881,962</u>	
	Taxable Net Operating Income	18,446,911	16,124,049	2,322,862	
	Tax Rate	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>	
	Total Federal Income Tax	6,456,419	5,643,417	813,002	
1	Production Tax Credit	<u>(1,712,964)</u>	<u>(1,103,491)</u>	<u>(609,473)</u>	
	Total Net Federal Income Tax	4,743,455	4,539,926	203,529	
E-DTE	Deferred FIT	<u>26,716,879</u>	<u>14,000,751</u>	<u>12,716,128</u>	
	Total Net FIT/Deferred FIT	<u>31,460,334</u>	<u>18,540,677</u>	<u>12,919,657</u>	
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 July 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	5,357,935	5,357,935	0	3,389,162	3,389,162	0	1,968,773	1,968,773
2	997002 Injuries and Damages	0	240,500	240,500	0	158,054	158,054	0	82,446	82,446
12	997003 Salvage	0	-3,362,572	-3,362,572	0	-2,126,995	-2,126,995	0	-1,235,577	-1,235,577
99	997004 Boulder Park Write Off	-103,313	0	-103,313	0	0	0	-103,313	0	-103,313
4	997005 FAS106 Current Retiree Medical Accrual	0	-537,778	-537,778	0	-353,299	-353,299	0	-184,479	-184,479
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	2,243,095	0	2,243,095	0	0	0	2,243,095	0	2,243,095
99	997008 Idaho DSM Book Amortization	1,280,308	0	1,280,308	0	0	0	1,280,308	0	1,280,308
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	-7,947	-7,947	0	-5,119	-5,119	0	-2,828	-2,828
4	997015 Airplane Lease Payments	0	222,241	222,241	0	146,003	146,003	0	76,238	76,238
12	997016 Redemption Expense Amortization	0	1,271,872	1,271,872	0	804,523	804,523	0	467,349	467,349
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	-2,301,148	0	-2,301,148	604,686	0	604,686	-2,905,834	0	-2,905,834
4	997018 DSM Tariff Rider		319,999	319,999	0	210,227	210,227	0	109,772	109,772
1	997019 CSS Temporary Service Fees	181,869	0	181,869	54,900	0	54,900	126,969	0	126,969
4	997020 FAS87 Current Pension Accrual	0	-14,662,862	-14,662,862	0	-9,632,914	-9,632,914	0	-5,029,948	-5,029,948
99	997021 Wartsilla Generators Amortization	1,018,612	0	1,018,612	657,574	0	657,574	361,038	0	361,038
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	-134,637	0	-134,637	-134,637	0	-134,637	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	1,250,048	1,250,048	0	790,718	790,718	0	459,330	459,330
99	997033 BPA Residential Exchange	-5,248,257	0	-5,248,257	-3,096,874	0	-3,096,874	-2,151,383	0	-2,151,383
99	997034 Montana Hydro Settlement	-1,103,896	0	-1,103,896	-747,556	0	-747,556	-356,340	0	-356,340
4	997052 Noxon Spill	0	392,009	392,009	0	257,534	257,534	0	134,475	134,475
2	997066 Miscellaneous Schedule M Additions	0	-716,398	-716,398	0	-470,810	-470,810	0	-245,588	-245,588
99	997064 Chicago Climate Exchange	514,006	0	514,006	0	0	0	514,006	0	514,006
99	997065 Amortization - Unbilled Revenue Add-Ins	1,338,280	0	1,338,280	606,477	0	606,477	731,803	0	731,803
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	28,054,418	46,150,089	74,204,507	17,702,609	29,852,063	47,554,672	10,351,809	16,298,026	26,649,835
	TOTAL SCHEDULE M ADDITIONS	28,757,743	35,883,308	64,641,051	18,505,997	22,997,355	41,503,352	10,251,746	12,885,953	23,137,699

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended July 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	3,474,459	3,474,459	0	2,238,246	2,238,246	0	1,236,213	1,236,213
99	997043 Washington Deferred Power Costs	-24,847,188	0	-24,847,188	-24,847,188	0	-24,847,188	0	0	0
1	997044 Non-Monetary Power Costs	0	-252,122	-252,122	0	-162,417	-162,417	0	-89,705	-89,705
1	997045 Section 199 Manufacturing Deduction	0	3,163,683	3,163,683	0	2,038,045	2,038,045	0	1,125,638	1,125,638
4	997046 Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-72,909	0	-72,909	0	0	0	-72,909	0	-72,909
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	132,735,156	132,735,156	0	85,059,343	85,059,343	0	47,675,813	47,675,813
99	997050 CS2 Levelized Return	111,049	0	111,049	0	0	0	111,049	0	111,049
99	997051 Wind Generation AFUDC - ID	89,702	0	89,702	0	0	0	89,702	0	89,702
4	997053 Renewable Energy Certificate Fees	0	174,000	174,000	0	114,311	114,311	0	59,689	59,689
99	997054 Spokane River Relicensing	71,824	0	71,824	46,391	0	46,391	25,433	0	25,433
99	997058 Colstrip Settlement - ID	-247,194	0	-247,194	0	0	0	-247,194	0	-247,194
99	997059 Colstrip Settlement - WA	-1,797,238	0	-1,797,238	-1,797,238	0	-1,797,238	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
1	997063 CDA Lake Settlement - AN	0	27,461,244	27,461,244	0	17,690,533	17,690,533	0	9,770,711	9,770,711
99	997063 CDA Lake Settlement	442,037	0	442,037	306,570	0	306,570	135,467	0	135,467
TOTAL SCHEDULE M DEDUCTIONS		-26,233,121	166,952,512	140,719,391	-26,269,457	107,106,886	80,837,429	36,336	59,845,626	59,881,962

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.719%	34.281%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.757%	34.243%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.425%	38.575%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.082%	35.918%
E-ALL	12	Net Electric Plant	100.000%	63.255%	36.745%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended July 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	35,336,900	22,676,395	12,660,505
99	410100	Deferred Federal Income Tax Expense - Washington	-8,362,203	-8,362,203	0
99	410100	Deferred Federal Income Tax Expense - Idaho	522,427	0	522,427
		Sub-Total	27,497,124	14,314,192	13,182,932
14	411100	Deferred Federal Income Tax Expense - Allocated	142,148	91,219	50,929
99	411100	Deferred Federal Income Tax Expense - Washington	-404,660	-404,660	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-517,733	0	-517,733
		Sub-Total	-780,245	-313,441	-466,804
		Total Deferred Federal Income Tax Expense	26,716,879	14,000,751	12,716,128
E-ALL	14	Net Allocated Schedule M's	100.000%	64.172%	35.828%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended July 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	1,547,680,059	985,654,896	562,025,163
	Interest Deduction for FIT Calculation	54,899,772	34,655,626	20,244,146
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 July 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	1,450,533	1,450,533	0	934,433	934,433	0	516,100	516,100
1	408150	R&P Property Tax--Production	0	7,783,737	7,783,737	0	5,014,283	5,014,283	0	2,769,454	2,769,454
1	408180	R&P Property Tax--Transmission	0	3,608,998	3,608,998	0	2,324,917	2,324,917	0	1,284,081	1,284,081
1	409100	State Income Tax--Montana & Oregon	0	281,207	281,207	0	181,154	181,154	0	100,053	100,053
TOTAL PRODUCTION & TRANSMISSION			0	13,142,445	13,142,445	0	8,466,363	8,466,363	0	4,676,082	4,676,082
DISTRIBUTION											
99	408110	State Excise Tax	16,989,309	0	16,989,309	16,989,309	0	16,989,309	0	0	0
99	408120	Municipal Occupation & License Tax	17,803,736	0	17,803,736	15,000,588	0	15,000,588	2,803,148	0	2,803,148
99	408160	Miscellaneous State or Local Tax--WA & ID	18,103	0	18,103	0	0	0	18,103	0	18,103
99	408170	R&P Property Tax--Distribution	4,471,577	0	4,471,577	2,858,792	0	2,858,792	1,612,785	0	1,612,785
99	409100	State Income Tax--Idaho	262,685	0	262,685	0	0	0	262,685	0	262,685
TOTAL DISTRIBUTION			39,545,410	0	39,545,410	34,848,689	0	34,848,689	4,696,721	0	4,696,721
TOTAL TAXES OTHER THAN FIT			39,545,410	13,142,445	52,687,855	34,848,689	8,466,363	43,315,052	4,696,721	4,676,082	9,372,803

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 July 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	25,970	18,851,222	18,877,192	25,970	12,143,957	12,169,927	0	6,707,265	6,707,265
1	303000	Misc Intangible Plant	153,179	2,080,823	2,234,002	153,179	1,340,466	1,493,645	0	740,357	740,357
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	12,704,412	12,704,412	0	8,346,291	8,346,291	0	4,358,121	4,358,121
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,339,281	7,339,281	0	4,821,614	4,821,614	0	2,517,667	2,517,667
TOTAL INTANGIBLE PLANT			179,149	41,129,052	41,308,201	179,149	26,753,049	26,932,198	0	14,376,003	14,376,003
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,772	2,231,772	0	1,437,708	1,437,708	0	794,064	794,064
1	311XXX	Structures & Improvements	0	124,861,391	124,861,391	0	80,435,708	80,435,708	0	44,425,683	44,425,683
1	312000	Boiler Plant	0	163,610,940	163,610,940	0	105,398,168	105,398,168	0	58,212,772	58,212,772
1	314000	Turbogenerator Units	0	47,771,876	47,771,876	0	30,774,643	30,774,643	0	16,997,233	16,997,233
1	315000	Accessory Electric Equipment	0	26,378,834	26,378,834	0	16,993,245	16,993,245	0	9,385,589	9,385,589
1	316000	Miscellaneous Power Plant Equipment	0	15,508,926	15,508,926	0	9,990,850	9,990,850	0	5,518,076	5,518,076
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	380,363,739	380,363,739	0	245,030,322	245,030,322	0	135,333,417	135,333,417
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,862,937	55,862,937	0	35,986,904	35,986,904	0	19,876,033	19,876,033
1	331XXX	Structures & Improvements	0	39,855,096	39,855,096	0	25,674,653	25,674,653	0	14,180,443	14,180,443
1	332XXX	Reservoirs, Dams, & Waterways	0	115,561,842	115,561,842	0	74,444,939	74,444,939	0	41,116,903	41,116,903
1	333000	Waterwheels, Turbines, & Generators	0	127,493,892	127,493,892	0	82,131,565	82,131,565	0	45,362,327	45,362,327
1	334000	Accessory Electric Equipment	0	31,471,603	31,471,603	0	20,274,007	20,274,007	0	11,197,596	11,197,596
1	335XXX	Miscellaneous Power Plant Equipment	0	6,635,866	6,635,866	0	4,274,825	4,274,825	0	2,361,041	2,361,041
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	378,880,799	378,880,799	0	244,075,011	244,075,011	0	134,805,788	134,805,788
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	15,617,202	15,617,202	0	10,060,602	10,060,602	0	5,556,600	5,556,600
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	197,793,145	197,793,145	0	127,418,344	127,418,344	0	70,374,801	70,374,801
1	345000	Accessory Electric Equipment	0	15,724,792	15,724,792	0	10,129,911	10,129,911	0	5,594,881	5,594,881
1	346000	Miscellaneous Power Plant Equipment	0	1,349,248	1,349,248	0	869,186	869,186	0	480,062	480,062
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,303,402	274,303,402	0	176,706,253	176,706,253	0	97,597,149	97,597,149
TOTAL PRODUCTION PLANT			0	1,033,547,940	1,033,547,940	0	665,811,586	665,811,586	0	367,736,354	367,736,354

ELECTRIC UTILITY PLANT For Twelve Months Ended July 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	15,230,934	15,230,934	0	9,811,768	9,811,768	0	5,419,166	5,419,166
1	352XXX	Structures & Improvements	0	15,651,118	15,651,118	0	10,082,450	10,082,450	0	5,568,668	5,568,668
1	353000	Station Equipment	0	172,011,165	172,011,165	0	110,809,592	110,809,592	0	61,201,573	61,201,573
1	354000	Towers & Fixtures	0	17,100,180	17,100,180	0	11,015,936	11,015,936	0	6,084,244	6,084,244
1	355000	Poles & Fixtures	0	128,380,299	128,380,299	0	82,702,589	82,702,589	0	45,677,710	45,677,710
1	356000	Overhead Conductors & Devices	0	103,504,663	103,504,663	0	66,677,704	66,677,704	0	36,826,959	36,826,959
1	357000	Underground Conduit	0	2,602,433	2,602,433	0	1,676,487	1,676,487	0	925,946	925,946
1	358000	Underground Conductors & Devices	0	2,346,450	2,346,450	0	1,511,583	1,511,583	0	834,867	834,867
1	359000	Roads & Trails	0	1,867,304	1,867,304	0	1,202,917	1,202,917	0	664,387	664,387
TOTAL TRANSMISSION PLANT			0	458,694,546	458,694,546	0	295,491,026	295,491,026	0	163,203,520	163,203,520
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,143,834	0	4,143,834	3,177,475	0	3,177,475	966,359	0	966,359
99	360400	Land Easements	59,662	0	59,662	50,908	0	50,908	8,754	0	8,754
99	361000	Structures & Improvements	12,324,067	0	12,324,067	9,098,171	0	9,098,171	3,225,896	0	3,225,896
99	362000	Station Equipment	86,530,270	0	86,530,270	55,961,503	0	55,961,503	30,568,767	0	30,568,767
99	364000	Poles, Towers, & Fixtures	198,019,934	0	198,019,934	120,278,976	0	120,278,976	77,740,958	0	77,740,958
99	365000	Overhead Conductors & Devices	129,766,150	0	129,766,150	76,740,224	0	76,740,224	53,025,926	0	53,025,926
99	366000	Underground Conduit	71,178,207	0	71,178,207	43,725,999	0	43,725,999	27,452,208	0	27,452,208
99	367000	Underground Conductors & Devices	115,426,552	0	115,426,552	73,608,883	0	73,608,883	41,817,669	0	41,817,669
99	368000	Line Transformers	160,712,612	0	160,712,612	103,238,457	0	103,238,457	57,474,155	0	57,474,155
99	369XXX	Services	110,419,887	0	110,419,887	68,098,526	0	68,098,526	42,321,361	0	42,321,361
99	370000	Meters	36,964,329	0	36,964,329	15,922,504	0	15,922,504	21,041,825	0	21,041,825
99	373XXX	Street Light & Signal Systems	27,833,467	0	27,833,467	15,432,017	0	15,432,017	12,401,450	0	12,401,450
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			953,378,971	0	953,378,971	585,333,643	0	585,333,643	368,045,328	0	368,045,328
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,830,825	2,650,038	371,881	1,202,779	1,574,660	447,332	628,046	1,075,378
4	390XXX	Structures & Improvements	6,208,604	26,152,941	32,361,545	1,697,598	17,181,436	18,879,034	4,511,006	8,971,505	13,482,511
4	391XXX	Office Furniture & Equipment	0	21,684,967	21,684,967	0	14,246,156	14,246,156	0	7,438,811	7,438,811
4	392XXX	Transportation Equipment	6,703,914	4,608,838	11,312,752	4,720,322	3,027,822	7,748,144	1,983,592	1,581,016	3,564,608
4	393000	Stores Equipment	321,256	796,891	1,118,147	123,913	523,526	647,439	197,343	273,365	470,708
4	394000	Tools, Shop & Garage Equipment	1,766,974	3,215,164	4,982,138	1,323,932	2,112,234	3,436,166	443,042	1,102,930	1,545,972
4	395000	Laboratory Equipment	500,771	2,158,699	2,659,470	293,284	1,418,179	1,711,463	207,487	740,520	948,007
4	396XXX	Power Operated Equipment	16,969,752	6,441,704	23,411,456	10,867,524	4,231,942	15,099,466	6,102,228	2,209,762	8,311,990
4	397XXX	Communications Equipment	9,448,693	40,542,934	49,991,627	5,586,935	26,635,086	32,222,021	3,861,758	13,907,848	17,769,606
4	398000	Miscellaneous Equipment	8,810	395,583	404,393	2,715	259,882	262,597	6,095	135,701	141,796
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			42,747,987	107,828,546	150,576,533	24,988,104	70,839,042	95,827,146	17,759,883	36,989,504	54,749,387
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,461,244	27,461,244	0	17,690,533	17,690,533	0	9,770,711	9,770,711
TOTAL PLANT IN SERVICE			996,306,107	1,668,661,328	2,664,967,435	610,500,896	1,076,585,236	1,687,086,132	385,805,211	592,076,092	977,881,303
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			996,306,107	1,668,661,328	2,664,967,435	610,500,896	1,076,585,236	1,687,086,132	385,805,211	592,076,092	977,881,303

ELECTRIC UTILITY PLANT For Twelve Months Ended July 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	245,160,104	245,160,104	0	157,932,139	157,932,139	0	87,227,965	87,227,965
1	108000	Hydro Production Plant	0	91,663,050	91,663,050	0	59,049,337	59,049,337	0	32,613,713	32,613,713
1	108X03	Other Production Plant	0	48,944,898	48,944,898	0	31,530,303	31,530,303	0	17,414,595	17,414,595
1	108X04	Transmission Plant	0	152,028,344	152,028,344	0	97,936,659	97,936,659	0	54,091,685	54,091,685
E-ADP	108X05	Distribution Plant	289,682,124	0	289,682,124	177,659,150	0	177,659,150	112,022,974	0	112,022,974
E-ADP	108X06	General Plant - Non-Transportation	14,318,917	41,213,048	55,531,965	8,087,675	27,075,324	35,162,999	6,231,242	14,137,724	20,368,966
E-ADP	108X07	General Plant - Transportation	3,770,680	2,592,263	6,362,943	2,655,002	1,703,013	4,358,015	1,115,678	889,250	2,004,928
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-219,036	-219,036	0	-141,103	-141,103	0	-77,933	-77,933
TOTAL ACCUMULATED DEPRECIATION			307,771,721	581,382,671	889,154,392	188,401,827	375,085,672	563,487,499	119,369,894	206,296,999	325,666,893
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	11,633	3,593,026	3,604,659	11,633	2,314,627	2,326,260	0	1,278,399	1,278,399
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	73,444	73,444	0	48,250	48,250	0	25,194	25,194
E-CAM	111X08	Intangible Plant-Computer Software	0	8,978,677	8,978,677	0	5,898,632	5,898,632	0	3,080,045	3,080,045
TOTAL ACCUMULATED AMORTIZATION			122,311	12,645,579	12,767,890	122,311	8,261,793	8,384,104	0	4,383,786	4,383,786
NET ELECTRIC UTILITY PLANT			688,412,075	1,074,633,078	1,763,045,153	421,976,758	693,237,771	1,115,214,529	266,435,317	381,395,307	647,830,624

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 July 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	688,412,075	1,074,633,078	1,763,045,153	421,976,758	693,237,771	1,115,214,529	266,435,317	381,395,307	647,830,624
	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)	12,335,634	0	12,335,634	7,818,552	0	7,818,552	4,517,082	0	4,517,082
4	Deferred Gain on Sale of General Office (190850)	0	200,185	200,185	0	131,514	131,514	0	68,671	68,671
12	Deferred F.I.T. - Plant In Service (282900)	0	-239,490,359	-239,490,359	0	-151,489,627	-151,489,627	0	-88,000,732	-88,000,732
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,702,651	-8,702,651	0	-5,717,294	-5,717,294	0	-2,985,357	-2,985,357
99	ADFIT - Boulder Park Idaho Write Off (190040)	660,841	0	660,841	0	0	0	660,841	0	660,841
99	ADFIT - MT Lease Payments (283365)	-2,691,536	0	-2,691,536	-1,772,122	0	-1,772,122	-919,414	0	-919,414
1	ADFIT - MT Lease Payments (283382)	-96,930	-6,044,564	-6,141,494	-73,815	-3,893,908	-3,967,723	-23,115	-2,150,656	-2,173,771
12	Electric portion of Bond Redemptions (283850)	0	-3,033,538	-3,033,538	0	-1,918,864	-1,918,864	0	-1,114,674	-1,114,674
1	Colstrip PCB (283200)	0	-640,487	-640,487	0	-412,602	-412,602	0	-227,885	-227,885
	TOTAL ACCUM DEFERRED INCOME TAX	10,208,009	-257,711,414	-247,503,405	5,972,615	-163,300,781	-157,328,166	4,235,394	-94,410,633	-90,175,239
	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)	5,443,885	0	5,443,885	3,907,413	0	3,907,413	1,536,472	0	1,536,472
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)	710,795	0	710,795	0	0	0	710,795	0	710,795
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,177,073	0	1,177,073	0	0	0	1,177,073	0	1,177,073
99	Invest in Exchange Power (124900, 124930)	25,929,100	0	25,929,100	25,929,100	0	25,929,100	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)	-2,187,285	0	-2,187,285	-700,987	0	-700,987	-1,486,298	0	-1,486,298
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)	7,690,102	0	7,690,102	5,063,204	0	5,063,204	2,626,898	0	2,626,898
99	Nez Perce Settlement - Idaho (186800)	325,992	0	325,992	0	0	0	325,992	0	325,992
4	Gain on Sale of General Office Bldg (253850)	0	-571,935	-571,935	0	-375,738	-375,738	0	-196,197	-196,197
	TOTAL OTHER ADJUSTMENTS	32,710,246	-571,935	32,138,311	28,144,271	-375,738	27,768,533	4,565,975	-196,197	4,369,778
	NET RATE BASE	731,330,330	816,349,729	1,547,680,059	456,093,644	529,561,252	985,654,896	275,236,686	286,788,477	562,025,163

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%	63.255%	36.745%
E-ALL	13	Net Electric General Plant	100.000%	63.492%	36.508%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended July 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	3,407,708	2,455,049	659,255	293,404
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,417,411</u>	<u>2,462,715</u>	<u>661,292</u>	<u>293,404</u>
7	404X32 PC Software	Utility 7	1,662,781	1,197,934	321,682	143,165
8		Utility 8	94,739	0	65,351	29,388
9		Utility 9	0	0	0	0
	TOTAL		<u>1,757,520</u>	<u>1,197,934</u>	<u>387,033</u>	<u>172,553</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 July 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	5,966,801	4,298,722	1,154,337	513,742
8	Utility 8	123,400	0	85,121	38,279
9	Utility 9	679,287	536,664	142,623	0
9	Utility 9 - Washington	94,552	74,700	19,852	0
9	Utility 9 - Idaho	286,872	226,640	60,232	0
		<u>7,150,912</u>	<u>5,136,726</u>	<u>1,462,165</u>	<u>552,021</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,501	10,666	2,835	0
TOTAL ACCOUNT 403		<u>15,453</u>	<u>12,072</u>	<u>3,213</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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
389XXX Land & Land Rights														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	178,859	0	0	0	0	178,859	0	0	178,859	0	0	0
99		Utility 2	360,772	0	0	0	0	0	0	0	0	360,772	0	360,772
7		Utility 7	2,220,728	0	0	1,599,901	1,599,901	0	0	429,622	429,622	0	191,205	191,205
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	4,056,444	371,881	447,332	1,830,825	2,650,038	277,689	91,800	484,940	854,429	360,772	191,205	551,977
390XXX Structures & Improvements														
99		Utility 0	2,189,307	450,231	1,131,969	607,107	2,189,307	0	0	0	0	0	0	0
99		Utility 1	854,409	0	0	0	0	854,409	0	0	854,409	0	0	0
99		Utility 2	3,040,008	0	0	0	0	0	0	0	0	3,040,008	0	3,040,008
7		Utility 7	31,517,156	0	0	22,706,220	22,706,220	0	0	6,097,309	6,097,309	0	2,713,627	2,713,627
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,578,865	1,247,367	0	0	1,247,367	331,498	0	0	331,498	0	0	0
9		Utility 9 - Idaho	4,277,045	0	3,379,037	0	3,379,037	0	898,008	0	898,008	0	0	0
9		Utility 9 - Allocated	3,594,266	0	0	2,839,614	2,839,614	0	0	754,652	754,652	0	0	0
		TOTAL ACCOUNT	47,051,056	1,697,598	4,511,006	26,152,941	32,361,545	1,185,907	898,008	6,851,961	8,935,876	3,040,008	2,713,627	5,753,635
391XXX Office Furniture & Equipment														
99		Utility 0	802,808	0	0	802,808	802,808	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	28,985,286	0	0	20,882,159	20,882,159	0	0	5,607,493	5,607,493	0	2,495,633	2,495,633
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	30,166,965	0	0	21,684,967	21,684,967	0	0	5,868,838	5,868,838	0	2,613,159	2,613,159
392XXX Transportation Equipment														
99		Utility 0	9,690,085	4,116,034	1,591,903	3,982,148	9,690,085	0	0	0	0	0	0	0
99		Utility 1	4,097,332	0	0	0	0	2,670,449	912,453	514,430	4,097,332	0	0	0
99		Utility 2	1,866,084	0	0	0	0	0	0	0	0	1,866,084	0	1,866,084
7		Utility 7	133,183	0	0	95,950	95,950	0	0	25,766	25,766	0	11,467	11,467
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	764,883	604,288	0	0	604,288	160,595	0	0	160,595	0	0	0
9		Utility 9 - Idaho	495,784	0	391,689	0	391,689	0	104,095	0	104,095	0	0	0
9		Utility 9 - Allocated	671,789	0	0	530,740	530,740	0	0	141,049	141,049	0	0	0
		TOTAL ACCOUNT	17,719,140	4,720,322	1,983,592	4,608,838	11,312,752	2,831,044	1,016,548	681,245	4,528,837	1,866,084	11,467	1,877,551

COMMON GENERAL PLANT
For Twelve Months Ended July 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
	393000	Stores Equipment												
99		Utility 0	345,385	14,945	20,518	309,922	345,385	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	57,094	0	0	0	0	0	0	0	0	57,094	0	57,094
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	137,927	108,968	0	0	108,968	28,959	0	0	28,959	0	0	0
9		Utility 9 - Idaho	223,818	0	176,825	0	176,825	0	46,993	0	46,993	0	0	0
9		Utility 9 - Allocated	616,385	0	0	486,969	486,969	0	0	129,416	129,416	0	0	0
		TOTAL ACCOUNT	1,464,880	123,913	197,343	796,891	1,118,147	113,230	46,993	129,416	289,639	57,094	0	57,094
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,399,935	1,289,014	435,509	1,675,412	3,399,935	0	0	0	0	0	0	0
99		Utility 1	1,875,037	0	0	0	0	991,072	456,550	427,415	1,875,037	0	0	0
99		Utility 2	980,791	0	0	0	0	0	0	0	0	980,791	0	980,791
7		Utility 7	1,823,752	0	0	1,313,904	1,313,904	0	0	352,823	352,823	0	157,025	157,025
8		Utility 8	758,135	0	0	0	0	0	0	522,962	522,962	0	235,173	235,173
9		Utility 9 - Wa	44,198	34,918	0	0	34,918	9,280	0	0	9,280	0	0	0
9		Utility 9 - Idaho	9,535	0	7,533	0	7,533	0	2,002	0	2,002	0	0	0
9		Utility 9 - Allocated	285,869	0	0	225,848	225,848	0	0	60,021	60,021	0	0	0
		TOTAL ACCOUNT	9,177,252	1,323,932	443,042	3,215,164	4,982,138	1,000,352	458,552	1,363,221	2,822,125	980,791	392,198	1,372,989
	395000	Laboratory Equipment												
99		Utility 0	2,054,673	269,564	199,915	1,585,194	2,054,673	0	0	0	0	0	0	0
99		Utility 1	406,711	0	0	0	0	132,354	43,165	231,192	406,711	0	0	0
99		Utility 2	299,839	0	0	0	0	0	0	0	0	299,839	0	299,839
7		Utility 7	309,194	0	0	222,756	222,756	0	0	59,817	59,817	0	26,622	26,622
8		Utility 8	11,800	0	0	0	0	0	0	8,140	8,140	0	3,660	3,660
9		Utility 9 - Wa	30,024	23,720	0	0	23,720	6,304	0	0	6,304	0	0	0
9		Utility 9 - Idaho	9,584	0	7,572	0	7,572	0	2,012	0	2,012	0	0	0
9		Utility 9 - Allocated	443,963	0	0	350,749	350,749	0	0	93,214	93,214	0	0	0
		TOTAL ACCOUNT	3,565,788	293,284	207,487	2,158,699	2,659,470	138,658	45,177	392,363	576,198	299,839	30,282	330,121
	396XXX	Power Operated Equipment												
99		Utility 0	21,873,674	10,447,400	5,802,297	5,623,977	21,873,674	0	0	0	0	0	0	0
99		Utility 1	3,719,353	0	0	0	0	2,588,177	763,032	368,144	3,719,353	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	531,775	420,124	0	0	420,124	111,651	0	0	111,651	0	0	0
9		Utility 9 - Idaho	379,640	0	299,931	0	299,931	0	79,709	0	79,709	0	0	0
9		Utility 9 - Allocated	529,817	0	0	418,577	418,577	0	0	111,240	111,240	0	0	0
		TOTAL ACCOUNT	27,632,129	10,867,524	6,102,228	6,441,704	23,411,456	2,699,828	842,741	586,568	4,129,137	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	36,774,315	5,229,050	1,916,604	29,628,661	36,774,315	0	0	0	0	0	0	0
99		Utility 1	650,741	0	0	0	0	370,255	280,486	0	650,741	0	0	0
99		Utility 2	497,009	0	0	0	0	0	0	0	0	497,009	0	497,009
7		Utility 7	7,094,537	0	0	5,111,188	5,111,188	0	0	1,372,509	1,372,509	0	610,840	610,840
8		Utility 8	929,469	0	0	0	0	0	0	641,148	641,148	0	288,321	288,321
9		Utility 9 - Wa	452,996	357,885	0	0	357,885	95,111	0	0	95,111	0	0	0
9		Utility 9 - Idaho	2,462,095	0	1,945,154	0	1,945,154	0	516,941	0	516,941	0	0	0
9		Utility 9 - Allocated	7,345,305	0	0	5,803,085	5,803,085	0	0	1,542,220	1,542,220	0	0	0
		TOTAL ACCOUNT	56,206,467	5,586,935	3,861,758	40,542,934	49,991,627	465,366	797,427	3,555,877	4,818,670	497,009	899,161	1,396,170
	398000	Miscellaneous Equipment												
99		Utility 0	3,196	0	2,481	715	3,196	0	0	0	0	0	0	0
99		Utility 1	11,750	0	0	0	0	0	0	11,750	11,750	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	538,205	0	0	387,744	387,744	0	0	104,121	104,121	0	46,339	46,339
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,437	2,715	0	0	2,715	722	0	0	722	0	0	0
9		Utility 9 - Idaho	4,575	0	3,614	0	3,614	0	961	0	961	0	0	0
9		Utility 9 - Allocated	9,017	0	0	7,124	7,124	0	0	1,893	1,893	0	0	0
		TOTAL ACCOUNT	570,180	2,715	6,095	395,583	404,393	722	961	117,764	119,447	0	46,339	46,339
		TOTAL GENERAL PLANT	197,610,301	24,988,104	17,759,883	107,828,546	150,576,533	8,712,796	4,198,207	20,032,193	32,943,196	7,145,431	6,945,140	14,090,571

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 July 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	38,337,855	38,337,855	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,927	-84,927	0	0
99	108X06	Utility 1	3,809,205	0	3,809,205	0
99	108X06	Utility 2	1,837,836	0	0	1,837,836
7	108X06	Utility 7	8,650,431	6,232,117	1,673,512	744,802
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-338,702	-244,014	-65,525	-29,162
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	746,459	0	514,907	231,552
9	108X06	Utility 9	14,291,598	11,290,934	3,000,664	0
Total			67,249,755	55,531,965	8,932,763	2,785,028

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,791,435	5,791,435	0	0
99	108X07	Utility 1	660,818	0	660,818	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	886,963	0	0	886,963
7	108X07	Utility 7	26,592	19,158	5,144	2,290
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	699,142	552,350	146,792	0
9	108X07	Utility 9	0	0	0	0
Total			8,064,950	6,362,943	812,754	889,253

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 July 31, 2009 Average of Monthly Averages Basis		Report ID: E-ADP-12A		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	953,378,971	0	953,378,971	585,333,643	0	585,333,643	368,045,328	0	368,045,328	
E-PLT	360200	Less Land and Land Rights	4,143,834	0	4,143,834	3,177,475	0	3,177,475	966,359	0	966,359	
		Depreciable Distribution Plant	949,235,137	0	949,235,137	582,156,168	0	582,156,168	367,078,969	0	367,078,969	
		Percentage		0.000%	100.000%		61.329%			38.671%		
ALLOCATION BASED ON DEPRECIABLE PLANT												
	108X05	Accumulated Depreciation		0	289,682,124	177,659,150			112,022,974			
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	289,682,124	0	289,682,124	177,659,150	0	177,659,150	112,022,974	0	112,022,974	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	42,747,987	107,828,546	150,576,533	24,988,104	70,839,042	95,827,146	17,759,883	36,989,504	54,749,387	
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,830,825	2,650,038	371,881	1,202,779	1,574,660	447,332	628,046	1,075,378	
E-PLT	392XXX	Less: General Transportation Plant	6,703,914	4,608,838	11,312,752	4,720,322	3,027,822	7,748,144	1,983,592	1,581,016	3,564,608	
		Depreciable Non Transport General Plant	35,224,860	101,388,883	136,613,743	19,895,901	66,608,441	86,504,342	15,328,959	34,780,442	50,109,401	
		Percentage		74.215%	100.000%		14.564%			11.221%		
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,213,048	55,531,965	8,087,675			6,231,242			
	403X60	Common Depreciation Expense (C-DEP)		3,588,581	4,835,386	704,226			542,579			
	403X60	Washington Depreciation Expense (C-DEP)			74,700	74,700			0			
	403X60	Idaho Depreciation Expense (C-DEP)			226,640	0			226,640			
	403X60	Depreciation Expense		1,993,154	2,614,039	443,862			177,023			
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Electric General Plant	14,318,917	41,213,048	55,531,965	8,087,675	27,075,324	35,162,999	6,231,242	14,137,724	20,368,966	
4	403X60	Depreciation Expense (C-DEP)	1,246,805	3,588,581	4,835,386	704,226	2,357,554	3,061,780	542,579	1,231,027	1,773,606	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	301,340	0	301,340	74,700	0	74,700	226,640	0	226,640	
4	403X60	Depreciation Expense	620,885	1,993,154	2,614,039	443,862	1,309,422	1,753,284	177,023	683,732	860,755	
		Total Depreciation Expense	2,169,030	5,581,735	7,750,765	1,222,788	3,666,976	4,889,764	946,242	1,914,759	2,861,001	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	6,703,914	4,608,838	11,312,752	4,720,322	3,027,822	7,748,144	1,983,592	1,581,016	3,564,608	
		Percentage		40.740%	100.000%		41.726%			17.534%		
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,592,263	6,362,943	2,655,002			1,115,678			
	403X70	Depreciation Expense (C-DEP)		4,918	12,072	5,037			2,117			
	403X70	Depreciation Expense		42,927	88,127	29,125			16,074			
4	108X07	JURISDICTIONAL ALLOCATION: Accum Depr--Elect Genl Plant (Electric Portion)	3,770,680	2,592,263	6,362,943	2,655,002	1,703,013	4,358,015	1,115,678	889,250	2,004,928	
4	403X70	Depreciation Expense (C-DEP)	7,154	4,918	12,072	5,037	3,231	8,268	2,117	1,687	3,804	
4	403X70	Depreciation Expense	45,199	42,927	88,126	29,125	28,201	57,326	16,074	14,726	30,800	
		Total Depreciation Expense	52,353	47,845	100,198	34,162	31,432	65,594	18,191	16,413	34,604	

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 July 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	500,713	0	0	500,713	500,713	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	16,939,230	0	0	12,203,699	12,203,699	0	0	3,277,063	3,277,063	0	1,458,468	1,458,468
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	17,486,383	0	0	12,704,412	12,704,412	0	0	3,277,063	3,277,063	46,440	1,458,468	1,504,908
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	934,608	0	0	934,608	934,608	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	8,889,947	0	0	6,404,673	6,404,673	0	0	1,719,849	1,719,849	0	765,424	765,424
8		Utility 8	644,769	0	0	0	0	0	0	444,762	444,762	0	200,007	200,007
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,479,913	0	0	7,339,281	7,339,281	0	0	2,175,200	2,175,200	0	965,431	965,431
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	28,578,253	0	0	20,197,007	20,197,007	249,449	168,450	5,493,007	5,910,906	46,440	2,423,899	2,470,339

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 July 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	728,245	728,245	0	0
99		Utility 1	4,202	0	4,202	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	15,093	0	0	15,093
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,440,852	8,242,447	2,213,347	985,057
8		Utility 8	481,834	0	332,369	149,465
9		Utility 9	10,107	7,985	2,122	0
		Total	12,680,333	8,978,677	2,552,040	1,149,615

		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	92,806	66,861	17,954	7,991
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	101,138	73,444	19,703	7,991

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 July 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	12,704,412	12,704,412	0	8,346,291	8,346,291	0	4,358,121	4,358,121			
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,339,281	7,339,281	0	4,821,614	4,821,614	0	2,517,667	2,517,667			
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0			
Total Intangible Plant - Software			0	20,043,693	20,043,693	0	13,167,905	13,167,905	0	6,875,788	6,875,788			
Percentage				100.000%	100.000%	0.000%			0.000%					
ALLOCATION BASED ON DEPRECIABLE PLANT:														
C-AAM	111	Accumulated Amortization (111.38 & .48)		8,978,677	8,978,677	0			0					
		Amortization Expense (404X3X)		3,937,787	3,937,787	0			0					
JURISDICTIONAL ALLOCATION:														
4	111	Accumulated Amortization (111.38 & .48)	0	8,978,677	8,978,677	0	5,898,632	5,898,632	0	3,080,045	3,080,045			
4		Amortization Expense (404X3X)	0	3,937,787	3,937,787	0	2,586,969	2,586,969	0	1,350,818	1,350,818			
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 July 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	-10,322,385	-7,436,659	-1,996,969	-888,757
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,602,440	-1,265,992	-336,448	0
		Total	<u>-11,924,825</u>	<u>-8,702,651</u>	<u>-2,333,417</u>	<u>-888,757</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 Month Ended July 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	10,905,659	6,711,923	4,193,735
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	10,905,659	6,695,644	4,210,014
				ERROR	
E-APL		Electric Net Rate Base	1,602,329,936	1,018,525,796	583,804,140
		RATE OF RETURN	0.681%	0.657%	0.721%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 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	7/31/2009	353,585 100.000%	232,271 65.690%	121,314 34.310%
3	E-OPS	Direct Distribution Operating Expense Percent		1,625,969 100.000%	1,117,948 68.756%	508,021 31.244%
	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 Percent		400.000% 100.000%	262.785% 65.696%	137.215% 34.304%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 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 July 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 4-Factor	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	687,910,125 100.000%	420,270,372 61.094%	267,639,753 38.906%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	6,295,040 100.000%	4,022,065 63.893%	2,272,975 36.107%	
12	E-PLT	Net Electric Plant Percent	1,829,881,252 100.000%	1,154,896,680 63.113%	674,984,572 36.887%	
13	E-PLT	Net Electric General Plant Percent	94,337,229 100.000%	59,560,277 63.135%	34,776,952 36.865%	
14	E-SCM	Net Allocated Schedule M's Percent	-2,938,274 100.000%	-1,824,578 62.097%	-1,113,696 37.903%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 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%

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 July 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	19,591,083	0	19,591,083	13,142,682	0	13,142,682	6,448,401	0	6,448,401
99	442200	Commercial - Firm & Int.	21,736,491	0	21,736,491	15,328,800	0	15,328,800	6,407,691	0	6,407,691
1	442300	Industrial	9,491,113	0	9,491,113	4,110,909	0	4,110,909	5,380,204	0	5,380,204
99	444000	Public Street & Highway Lighting	543,812	0	543,812	372,749	0	372,749	171,063	0	171,063
99	499XXX	Unbilled Revenue	3,647,067	0	3,647,067	2,788,288	0	2,788,288	858,779	0	858,779
99	448000	Interdepartmental Revenue	81,754	0	81,754	70,482	0	70,482	11,272	0	11,272
TOTAL SALES TO ULTIMATE CUSTOMERS			55,091,320	0	55,091,320	35,813,910	0	35,813,910	19,277,410	0	19,277,410
1	447XXX	Sales for Resale	0	19,715,948	19,715,948	0	12,701,014	12,701,014	0	7,014,934	7,014,934
TOTAL SALES OF ELECTRICITY			55,091,320	19,715,948	74,807,268	35,813,910	12,701,014	48,514,924	19,277,410	7,014,934	26,292,344
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	58,401	0	58,401	35,961	0	35,961	22,440	0	22,440
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	224,076	5,657	229,733	156,722	3,644	160,366	67,354	2,013	69,367
1	456XXX	Other Electric Revenues	102,104	5,334,929	5,437,033	98,343	3,436,761	3,535,104	3,761	1,898,168	1,901,929
TOTAL OTHER OPERATING REVENUE			384,581	5,365,788	5,750,369	291,026	3,456,640	3,747,666	93,555	1,909,148	2,002,703
TOTAL ELECTRIC REVENUE			55,475,901	25,081,736	80,557,637	36,104,936	16,157,654	52,262,590	19,370,965	8,924,082	28,295,047
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	48,250	48,250	0	31,083	31,083	0	17,167	17,167
1	501000	Fuel	0	1,263,275	1,263,275	0	813,802	813,802	0	449,473	449,473
1	502000	Steam Expense	0	161,840	161,840	0	104,257	104,257	0	57,583	57,583
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	56,616	56,616	0	36,472	36,472	0	20,144	20,144
1	506000	Miscellaneous Steam Power Generation Expense	0	246,122	246,122	0	158,552	158,552	0	87,570	87,570
1	507000	Rent	0	4,854	4,854	0	3,127	3,127	0	1,727	1,727
MAINTENANCE											
1	510000	Supervision & Engineering	0	51,801	51,801	0	33,370	33,370	0	18,431	18,431
1	511000	Structures	0	41,568	41,568	0	26,778	26,778	0	14,790	14,790
1	512000	Boiler Plant	0	474,788	474,788	0	305,858	305,858	0	168,930	168,930
1	513000	Electric Plant	0	201,728	201,728	0	129,953	129,953	0	71,775	71,775
1	514000	Miscellaneous Steam Plant	0	25,013	25,013	0	16,113	16,113	0	8,900	8,900
TOTAL STEAM POWER GENERATION EXP			0	2,575,855	2,575,855	0	1,659,365	1,659,365	0	916,490	916,490

ELECTRIC OPERATING STATEMENT For Month Ended July 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	187,593	187,593	0	120,847	120,847	0	66,746	66,746
1	536000	Water for Power	0	56,197	56,197	0	36,202	36,202	0	19,995	19,995
1	537000	Hydraulic Expense	231,000	138,388	369,388	134,358	89,150	223,508	96,642	49,238	145,880
1	538000	Electric Expense	0	480,166	480,166	0	309,323	309,323	0	170,843	170,843
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	44,971	44,971	0	28,970	28,970	0	16,001	16,001
1	540000	Rent	434,143	59,305	493,448	280,374	38,204	318,578	153,769	21,101	174,870
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	20,754	20,754	0	13,370	13,370	0	7,384	7,384
1	542000	Structures	0	16,819	16,819	0	10,835	10,835	0	5,984	5,984
1	543000	Reservoirs, Dams, & Waterways	0	67,233	67,233	0	43,311	43,311	0	23,922	23,922
1	544000	Electric Plant	0	111,217	111,217	0	71,646	71,646	0	39,571	39,571
1	545000	Miscellaneous Hydraulic Plant	0	24,990	24,990	0	16,099	16,099	0	8,891	8,891
TOTAL HYDRO POWER GENERATION EXP			665,143	1,207,633	1,872,776	414,732	777,957	1,192,689	250,411	429,676	680,087
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	59,428	59,428	0	38,284	38,284	0	21,144	21,144
1	547000	Fuel	0	6,609,653	6,609,653	0	4,257,938	4,257,938	0	2,351,715	2,351,715
1	548000	Generation Expense	0	118,550	118,550	0	76,370	76,370	0	42,180	42,180
1	549000	Miscellaneous Other Power Generation Expense	0	32,500	32,500	0	20,937	20,937	0	11,564	11,564
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
MAINTENANCE											
1	551000	Supervision & Engineering	0	18,291	18,291	0	11,783	11,783	0	6,508	6,508
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	208,556	208,556	0	134,352	134,352	0	74,204	74,204
1	554000	Miscellaneous Other Power Generation Plant	0	3,239	3,239	0	2,087	2,087	0	1,152	1,152
TOTAL OTHER POWER GENERATION EXP			0	7,047,398	7,047,398	0	4,539,935	4,539,935	0	2,507,464	2,507,464
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,573,447	28,520,603	30,094,050	0	18,372,972	18,372,972	1,573,447	10,147,631	11,721,078
1	556000	System Control & Load Dispatching	0	49,002	49,002	0	31,567	31,567	0	17,435	17,435
E-557	557XXX	Other Expense	-1,461,270	3,078,992	1,617,722	-475,152	1,983,486	1,508,334	-986,118	1,095,506	109,388
TOTAL OTHER POWER SUPPLY EXPENSE			112,177	31,648,597	31,760,774	-475,152	20,388,025	19,912,873	587,329	11,260,572	11,847,901
TOTAL POWER PRODUCTION O&M EXP			777,320	42,479,483	43,256,803	-60,420	27,365,282	27,304,862	837,740	15,114,202	15,951,942

ELECTRIC OPERATING STATEMENT For Month Ended July 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	157,321	176,405	13,184	101,346	114,530	5,900	55,975	61,875
1	561000	Load Dispatching	0	179,972	179,972	0	115,938	115,938	0	64,034	64,034
1	562000	Station Expense	0	8,528	8,528	0	5,494	5,494	0	3,034	3,034
1	563000	Overhead Line Expense	0	39,145	39,145	0	25,217	25,217	0	13,928	13,928
1	565000	Transmission of Electricity by Others	0	1,070,037	1,070,037	0	689,318	689,318	0	380,719	380,719
1	566000	Miscellaneous Transmission Expense	0	58,028	58,028	0	37,382	37,382	0	20,646	20,646
1	567000	Rent	0	6,866	6,866	0	4,423	4,423	0	2,443	2,443
MAINTENANCE											
1	568000	Supervision & Engineering	0	55,452	55,452	0	35,722	35,722	0	19,730	19,730
1	569000	Structures	0	40,793	40,793	0	26,279	26,279	0	14,514	14,514
1	570000	Station Equipment	0	58,465	58,465	0	37,663	37,663	0	20,802	20,802
1	571000	Overhead Lines	0	427,823	427,823	0	275,604	275,604	0	152,219	152,219
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	1,039	1,039	0	669	669	0	370	370
TOTAL TRANSMISSION OPERATING EXP			19,084	2,103,469	2,122,553	13,184	1,355,055	1,368,239	5,900	748,414	754,314
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,269,668	2,269,668	0	1,462,120	1,462,120	0	807,548	807,548
1	403X40	Depreciation Expense--Transmission Plant	0	783,933	783,933	0	505,010	505,010	0	278,923	278,923
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	76,053	76,053	0	48,993	48,993	0	27,060	27,060
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	407322	Reg Debit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407422	Reg Credit Spokane River Relicense	-47,919	0	-47,919	-30,951	0	-30,951	-16,968	0	-16,968
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	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	51,468	51,468	0	33,156	33,156	0	18,312	18,312
99	407482	Reg Credit Amt Lake CDA Settlement	-51,468	0	-51,468	-33,156	0	-33,156	-18,312	0	-18,312
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	-165,256	0	-165,256	-117,766	0	-117,766	-47,490	0	-47,490
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,398,035	1,398,035	0	900,615	900,615	0	497,420	497,420
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-102,988	4,586,823	4,483,835	26,718	2,954,832	2,981,550	-129,706	1,631,991	1,502,285
TOTAL PRODUCTION & TRANS EXPENSE			693,416	49,169,775	49,863,191	-20,518	31,675,169	31,654,651	713,934	17,494,607	18,208,541

ELECTRIC OPERATING STATEMENT For Month Ended July 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	34,730	74,673	109,403	24,594	51,342	75,936	10,136	23,331	33,467
3	582000	Station Expense	42,233	288	42,521	30,386	198	30,584	11,847	90	11,937
3	583000	Overhead Line Expense	70,251	44,318	114,569	15,205	30,471	45,676	55,046	13,847	68,893
3	584000	Underground Line Expense	73,398	0	73,398	46,120	0	46,120	27,278	0	27,278
3	585000	Street Light & Signal System Operation Expense	11,466	0	11,466	2,542	0	2,542	8,924	0	8,924
3	586000	Meter Expense	135,869	0	135,869	126,532	0	126,532	9,337	0	9,337
3	587000	Customer Installations Expense	70,631	135	70,766	43,399	93	43,492	27,232	42	27,274
3	588000	Miscellaneous Distribution Expense	152,007	151,552	303,559	105,884	104,201	210,085	46,123	47,351	93,474
3	589000	Rent	1,622	14,965	16,587	1,622	10,289	11,911	0	4,676	4,676
MAINTENANCE:											
3	590000	Supervision & Engineering	42,252	70,274	112,526	22,576	48,318	70,894	19,676	21,956	41,632
3	591000	Structures	82,707	0	82,707	48,929	0	48,929	33,778	0	33,778
3	592000	Station Equipment	103,977	7,497	111,474	69,504	5,155	74,659	34,473	2,342	36,815
3	593000	Overhead Lines	557,568	0	557,568	381,238	0	381,238	176,330	0	176,330
3	594000	Underground Lines	130,080	0	130,080	102,868	0	102,868	27,212	0	27,212
3	595000	Line Transformers	64,884	23,988	88,872	60,047	16,493	76,540	4,837	7,495	12,332
3	596000	Street Light & Signal System Maintenance Exp	23,989	0	23,989	15,132	0	15,132	8,857	0	8,857
3	597000	Meters	18,388	0	18,388	13,867	0	13,867	4,521	0	4,521
3	598000	Miscellaneous Distribution Expense	9,917	0	9,917	7,503	0	7,503	2,414	0	2,414
TOTAL DISTRIBUTION OPERATING EXP			1,625,969	387,690	2,013,659	1,117,948	266,560	1,384,508	508,021	121,130	629,151
99	403X50	Depreciation Expense--Distribution Plant	2,218,243	0	2,218,243	1,407,835	0	1,407,835	810,408	0	810,408
E-OTX		Taxes Other Than FIT--Distribution	3,074,860	0	3,074,860	2,663,038	0	2,663,038	411,822	0	411,822
TOTAL DISTRIBUTION EXPENSES			6,919,072	387,690	7,306,762	5,188,821	266,560	5,455,381	1,730,251	121,130	1,851,381
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	61,574	61,574	0	40,448	40,448	0	21,126	21,126
2	902000	Meter Reading Expenses	207,356	10,686	218,042	183,554	7,020	190,574	23,802	3,666	27,468
E-903	903XXX	Customer Records & Collection Expenses	148,051	538,256	686,307	108,682	352,213	460,895	39,369	186,043	225,412
2	904000	Uncollectible Accounts	0	223,770	223,770	0	146,995	146,995	0	76,775	76,775
2	905000	Misc Customer Accounts	0	19,984	19,984	0	13,127	13,127	0	6,857	6,857
TOTAL CUSTOMER ACCOUNTS EXPENSES			355,407	854,270	1,209,677	292,236	559,803	852,039	63,171	294,467	357,638
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,837,865	38,252	1,876,117	1,542,567	25,128	1,567,695	295,298	13,124	308,422
2	909000	Advertising	5,426	5,685	11,111	4,058	3,734	7,792	1,368	1,951	3,319
2	910000	Misc Customer Service & Info Exp	0	5,035	5,035	0	3,307	3,307	0	1,728	1,728
TOTAL CUSTOMER SERVICE & INFO EXP			1,843,291	48,972	1,892,263	1,546,625	32,169	1,578,794	296,666	16,803	313,469

ELECTRIC OPERATING STATEMENT For Month Ended July 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	63,148	63,148	0	41,482	41,482	0	21,666	21,666
2	913000	Advertising	0	9,081	9,081	0	5,965	5,965	0	3,116	3,116
2	916000	Miscellaneous Sales Expenses	19,077	5,159	24,236	18,230	3,389	21,619	847	1,770	2,617
TOTAL SALES EXPENSES			19,077	77,388	96,465	18,230	50,836	69,066	847	26,552	27,399
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,693	2,164,055	2,174,748	5,447	1,421,698	1,427,145	5,246	742,357	747,603
4	921000	Office Supplies & Expenses	0	307,776	307,776	0	202,197	202,197	0	105,579	105,579
4	922000	Admin Exp Transferred--Credit	0	-3,867	-3,867	0	-2,540	-2,540	0	-1,327	-1,327
4	923000	Outside Services Employed	0	815,982	815,982	0	536,068	536,068	0	279,914	279,914
4	924000	Property Insurance Premium	0	129,146	129,146	0	84,844	84,844	0	44,302	44,302
4	925XXX	Injuries and Damages	0	329,042	329,042	0	216,167	216,167	0	112,875	112,875
4	926XXX	Employee Pensions and Benefits	28,671	20,821	49,492	21,272	13,679	34,951	7,399	7,142	14,541
4	927000	Franchise Requirements	904	0	904	0	0	0	904	0	904
1	928000	Regulatory Commission Expenses	200,532	250,201	450,733	165,544	161,179	326,723	34,988	89,022	124,010
4	930000	Miscellaneous General Expenses	16,972	255,735	272,707	12,528	168,008	180,536	4,444	87,727	92,171
4	931000	Rents	11,494	30,619	42,113	9,429	20,115	29,544	2,065	10,504	12,569
4	935000	Maintenance of General Plant	35,618	504,879	540,497	12,931	331,685	344,616	22,687	173,194	195,881
TOTAL ADMIN & GEN OPERATING EXP			304,884	4,804,389	5,109,273	227,151	3,153,100	3,380,251	77,733	1,651,289	1,729,022
E-ADP		Depreciation Expense--General Plant	193,782	460,256	654,038	104,986	302,370	407,356	88,796	157,886	246,682
E-CAM		Amortization--Intangible Plant--Software	0	360,904	360,904	0	237,099	237,099	0	123,805	123,805
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
TOTAL ADMIN & GENERAL EXPENSES			498,666	5,626,168	6,124,834	332,137	3,692,976	4,025,113	166,529	1,933,192	2,099,721
TOTAL EXPENSES BEFORE FIT			10,328,929	56,164,263	66,493,192	7,357,531	36,277,513	43,635,044	2,971,398	19,886,751	22,858,149
NET OPERATING INCOME BEFORE FIT					14,064,445			8,627,546			5,436,898
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,542,266			1,781,144			761,122
E-FIT		DEFERRED FEDERAL INCOME TAX			616,520			134,479			482,041
ELECTRIC NET OPERATING INCOME					10,905,659			6,711,923			4,193,735

ERROR

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.690%	34.310%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.756%	31.244%
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 July 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	15,023,110	15,023,110	0	9,677,887	9,677,887	0	5,345,223	5,345,223
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,573,447	0	1,573,447	0	0	0	1,573,447	0	1,573,447
1	555550	Exchanges - Non Monetary	0	86,840	86,840	0	55,942	55,942	0	30,898	30,898
1	555700	Bookout Purchases	0	13,354,969	13,354,969	0	8,603,271	8,603,271	0	4,751,698	4,751,698
1	555710	Intercompany Purchase	0	55,684	55,684	0	35,872	35,872	0	19,812	19,812
TOTAL ACCOUNT 0555			1,573,447	28,520,603	30,094,050	0	18,372,972	18,372,972	1,573,447	10,147,631	11,721,078

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 July 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	436,713	436,713	0	281,331	281,331	0	155,382	155,382
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	2,705,061	2,705,061	0	1,742,600	1,742,600	0	962,461	962,461
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	295,725	0	295,725	221,419	0	221,419	74,306	0	74,306
1	557170	Broker Fees - Power	0	14,875	14,875	0	9,582	9,582	0	5,293	5,293
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	-2,892,576	0	-2,892,576	-2,892,576	0	-2,892,576	0	0	0
99	557290	Washington ERM Amortization	2,154,547	0	2,154,547	2,154,547	0	2,154,547	0	0	0
99	557380	Idaho PCA Deferred	-2,688,672	0	-2,688,672	0	0	0	-2,688,672	0	-2,688,672
99	557390	Idaho PCA Amortization	1,601,481	0	1,601,481	0	0	0	1,601,481	0	1,601,481
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	-107,417	-107,417	0	-69,198	-69,198	0	-38,219	-38,219
TOTAL ACCOUNT 0557			-1,461,270	3,078,992	1,617,722	-475,152	1,983,486	1,508,334	-986,118	1,095,506	109,388

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 July 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	148,051	485,219	633,270	108,682	318,740	427,422	39,369	166,479	205,848
12	903920	A/R Sold - Program Fees	0	48,066	48,066	0	30,336	30,336	0	17,730	17,730
12	903930	A/R Sold - Maturity Yield Fee	0	4,971	4,971	0	3,137	3,137	0	1,834	1,834
TOTAL ACCOUNT 0903			148,051	538,256	686,307	108,682	352,213	460,895	39,369	186,043	225,412

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.690%	34.310%
E-ALL	12	Net Electric Plant	100.000%	63.113%	36.887%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Month Ended July 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	38,252	38,252	0	25,128	25,128	0	13,124	13,124
99	908600	DSM Tariff Rider Expense Offset	1,577,454	0	1,577,454	1,398,285	0	1,398,285	179,169	0	179,169
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	153,705	0	153,705	144,282	0	144,282	9,423	0	9,423
99	908990	DSM Amortization	106,706	0	106,706	0	0	0	106,706	0	106,706
TOTAL ACCOUNT 0908			1,837,865	38,252	1,876,117	1,542,567	25,128	1,567,695	295,298	13,124	308,422

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.690%	34.310%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	80,557,637	52,262,590	28,295,047
E-OPS	Operating & Maintenance Expense	55,700,693	35,937,759	19,762,935
E-OPS	Book Depreciation & Amortization	6,319,604	4,133,632	2,185,972
E-OTX	Taxes Other than FIT	4,472,895	3,563,653	909,242
	Net Operating Income Before FIT	14,064,445	8,627,546	5,436,898
E-INT	Less: Monthly Interest Expense	4,736,666	2,984,281	1,752,385
E-SCM	Add: Schedule M Additions	7,852,384	6,074,593	1,777,791
E-SCM	Less: Schedule M Deductions	9,571,134	6,406,360	3,164,774
	Taxable Net Operating Income	7,609,029	5,311,498	2,297,530
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,663,160	1,859,024	804,136
1	Production Tax Credit	(120,894)	(77,880)	(43,014)
	Total Net Federal Income Tax	2,542,266	1,781,144	761,122
E-DTE	Deferred FIT	616,520	134,479	482,041
	Total Net FIT/Deferred FIT	3,158,786	1,915,623	1,243,163

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 July 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	357,855	357,855	0	225,853	225,853	0	132,002	132,002
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	-245,473	-245,473	0	-154,925	-154,925	0	-90,548	-90,548
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	-15,614	-15,614	0	-10,258	-10,258	0	-5,356	-5,356
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	-1,087,191	0	-1,087,191	0	0	0	-1,087,191	0	-1,087,191
99	997008 Idaho DSM Book Amortization	106,706	0	106,706	0	0	0	106,706	0	106,706
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	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	18,943	18,943	0	12,445	12,445	0	6,498	6,498
12	997016 Redemption Expense Amortization	0	115,122	115,122	0	72,657	72,657	0	42,465	42,465
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	-18,771	0	-18,771	248,778	0	248,778	-267,549	0	-267,549
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	30,719	0	30,719	4,770	0	4,770	25,949	0	25,949
4	997020 FAS87 Current Pension Accrual	0	1,053,247	1,053,247	0	691,941	691,941	0	361,306	361,306
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	65,777	65,777	0	38,444	38,444
99	997033 BPA Residential Exchange	-151,370	0	-151,370	-106,042	0	-106,042	-45,328	0	-45,328
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	0	0	0	0	0	0	0	0
2	997066 Miscellaneous Schedule M Additions	0	479,868	479,868	0	315,225	315,225	0	164,643	164,643
99	997064 Chicago Climate Exchange	-34,526	0	-34,526	0	0	0	-34,526	0	-34,526
99	997065 Amortization - Unbilled Revenue Add-Ins	430,943	0	430,943	350,149	0	350,149	80,794	0	80,794
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,420,511	3,959,099	6,379,610	1,515,698	2,560,937	4,076,635	904,813	1,398,162	2,302,975
	TOTAL SCHEDULE M ADDITIONS	2,027,935	5,824,449	7,852,384	2,296,757	3,777,836	6,074,593	-268,822	2,046,613	1,777,791

ELECTRIC SCHEDULE M ITEMS For Month Ended July 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	738,029	0	738,029	738,029	0	738,029	0	0	0
1	997044 Non-Monetary Power Costs	0	-86,840	-86,840	0	-55,942	-55,942	0	-30,898	-30,898
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)	-20,599	0	-20,599	0	0	0	-20,599	0	-20,599
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	8,110,293	8,110,293	0	5,181,910	5,181,910	0	2,928,383	2,928,383
99	997050 CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498
99	997051 Wind Generation AFUDC - ID	8,066	0	8,066	0	0	0	8,066	0	8,066
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	47,882	0	47,882	30,927	0	30,927	16,955	0	16,955
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
1	997063 CDA Lake Settlement - AN	0	-45,092	-45,092	0	-29,048	-29,048	0	-16,044	-16,044
99	997063 CDA Lake Settlement	51,468	0	51,468	33,156	0	33,156	18,312	0	18,312
TOTAL SCHEDULE M DEDUCTIONS		808,411	8,762,723	9,571,134	803,946	5,602,414	6,406,360	4,465	3,160,309	3,164,774

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.690%	34.310%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.756%	31.244%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.094%	38.906%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.893%	36.107%
E-ALL	12	Net Electric Plant	100.000%	63.113%	36.887%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended July 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	275,482	171,066	104,416
99	410100	Deferred Federal Income Tax Expense - Washington	205,101	205,101	0
99	410100	Deferred Federal Income Tax Expense - Idaho	441,806	0	441,806
		Sub-Total	922,389	376,167	546,222
14	411100	Deferred Federal Income Tax Expense - Allocated	-126,606	-78,619	-47,987
99	411100	Deferred Federal Income Tax Expense - Washington	-163,069	-163,069	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-16,194	0	-16,194
		Sub-Total	-305,869	-241,688	-64,181
		Total Deferred Federal Income Tax Expense	616,520	134,479	482,041
E-ALL	14	Net Allocated Schedule M's	100.000%	62.097%	37.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended July 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	1,602,329,936	1,018,525,796	583,804,140
	Interest Deduction for FIT Calculation	56,839,992	35,811,367	21,028,625
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 July 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	92,722	92,722	0	59,732	59,732	0	32,990	32,990
1	408150	R&P Property Tax--Production	0	981,791	981,791	0	632,470	632,470	0	349,321	349,321
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	51,288	51,288	0	33,040	33,040	0	18,248	18,248
TOTAL PRODUCTION & TRANSMISSION			0	1,398,035	1,398,035	0	900,615	900,615	0	497,420	497,420
DISTRIBUTION											
99	408110	State Excise Tax	1,266,812	0	1,266,812	1,266,812	0	1,266,812	0	0	0
99	408120	Municipal Occupation & License Tax	1,336,959	0	1,336,959	1,122,518	0	1,122,518	214,441	0	214,441
99	408160	Miscellaneous State or Local Tax--WA & ID	-620	0	-620	0	0	0	-620	0	-620
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	56,008	0	56,008	0	0	0	56,008	0	56,008
TOTAL DISTRIBUTION			3,074,860	0	3,074,860	2,663,038	0	2,663,038	411,822	0	411,822
TOTAL TAXES OTHER THAN FIT			3,074,860	1,398,035	4,472,895	2,663,038	900,615	3,563,653	411,822	497,420	909,242

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 July 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	43,999,544	44,055,007	55,463	28,344,506	28,399,969	0	15,655,038	15,655,038
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	14,872,287	14,872,287	0	9,770,498	9,770,498	0	5,101,789	5,101,789
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,194,096	7,194,096	0	4,726,233	4,726,233	0	2,467,863	2,467,863
TOTAL INTANGIBLE PLANT			208,642	68,288,026	68,496,668	208,642	44,274,669	44,483,311	0	24,013,357	24,013,357
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,342	2,231,342	0	1,437,431	1,437,431	0	793,911	793,911
1	311XXX	Structures & Improvements	0	124,920,677	124,920,677	0	80,473,900	80,473,900	0	44,446,777	44,446,777
1	312000	Boiler Plant	0	165,236,889	165,236,889	0	106,445,604	106,445,604	0	58,791,285	58,791,285
1	314000	Turbogenerator Units	0	48,331,810	48,331,810	0	31,135,352	31,135,352	0	17,196,458	17,196,458
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	15,654,157	15,654,157	0	10,084,408	10,084,408	0	5,569,749	5,569,749
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	382,770,446	382,770,446	0	246,580,722	246,580,722	0	136,189,724	136,189,724
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	40,032,828	40,032,828	0	25,789,148	25,789,148	0	14,243,680	14,243,680
1	332XXX	Reservoirs, Dams, & Waterways	0	117,549,787	117,549,787	0	75,725,573	75,725,573	0	41,824,214	41,824,214
1	333000	Waterwheels, Turbines, & Generators	0	141,381,504	141,381,504	0	91,077,965	91,077,965	0	50,303,539	50,303,539
1	334000	Accessory Electric Equipment	0	31,604,075	31,604,075	0	20,359,345	20,359,345	0	11,244,730	11,244,730
1	335XXX	Miscellaneous Power Plant Equipment	0	7,261,665	7,261,665	0	4,677,965	4,677,965	0	2,583,700	2,583,700
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	395,689,921	395,689,921	0	254,903,447	254,903,447	0	140,786,474	140,786,474
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	15,617,418	15,617,418	0	10,060,741	10,060,741	0	5,556,677	5,556,677
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	15,943,558	15,943,558	0	10,270,840	10,270,840	0	5,672,718	5,672,718
1	346000	Miscellaneous Power Plant Equipment	0	1,360,519	1,360,519	0	876,446	876,446	0	484,073	484,073
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,711,125	274,711,125	0	176,968,907	176,968,907	0	97,742,218	97,742,218
TOTAL PRODUCTION PLANT			0	1,053,171,492	1,053,171,492	0	678,453,076	678,453,076	0	374,718,416	374,718,416

ELECTRIC UTILITY PLANT For Month Ended July 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,026,187	16,026,187	0	10,324,070	10,324,070	0	5,702,117	5,702,117
1	352XXX	Structures & Improvements	0	15,758,876	15,758,876	0	10,151,868	10,151,868	0	5,607,008	5,607,008
1	353000	Station Equipment	0	174,094,582	174,094,582	0	112,151,730	112,151,730	0	61,942,852	61,942,852
1	354000	Towers & Fixtures	0	17,105,747	17,105,747	0	11,019,522	11,019,522	0	6,086,225	6,086,225
1	355000	Poles & Fixtures	0	129,303,607	129,303,607	0	83,297,384	83,297,384	0	46,006,223	46,006,223
1	356000	Overhead Conductors & Devices	0	104,239,292	104,239,292	0	67,150,952	67,150,952	0	37,088,340	37,088,340
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	463,336,097	463,336,097	0	298,481,114	298,481,114	0	164,854,983	164,854,983
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	12,713,500	0	12,713,500	9,475,799	0	9,475,799	3,237,701	0	3,237,701
99	362000	Station Equipment	88,568,257	0	88,568,257	57,419,694	0	57,419,694	31,148,563	0	31,148,563
99	364000	Poles, Towers, & Fixtures	204,541,562	0	204,541,562	124,063,850	0	124,063,850	80,477,712	0	80,477,712
99	365000	Overhead Conductors & Devices	133,620,215	0	133,620,215	79,038,878	0	79,038,878	54,581,337	0	54,581,337
99	366000	Underground Conduit	72,619,683	0	72,619,683	44,673,721	0	44,673,721	27,945,962	0	27,945,962
99	367000	Underground Conductors & Devices	118,918,713	0	118,918,713	75,966,697	0	75,966,697	42,952,016	0	42,952,016
99	368000	Line Transformers	165,338,067	0	165,338,067	106,794,201	0	106,794,201	58,543,866	0	58,543,866
99	369XXX	Services	112,725,296	0	112,725,296	69,642,439	0	69,642,439	43,082,857	0	43,082,857
99	370000	Meters	44,719,553	0	44,719,553	16,161,192	0	16,161,192	28,558,361	0	28,558,361
99	373XXX	Street Light & Signal Systems	28,434,135	0	28,434,135	15,796,804	0	15,796,804	12,637,331	0	12,637,331
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	986,532,911	0	986,532,911	602,403,395	0	602,403,395	384,129,516	0	384,129,516
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	6,328,074	27,959,799	34,287,873	1,716,327	18,368,470	20,084,797	4,611,747	9,591,329	14,203,076
4	391XXX	Office Furniture & Equipment	0	22,540,581	22,540,581	0	14,808,260	14,808,260	0	7,732,321	7,732,321
4	392XXX	Transportation Equipment	7,346,164	4,940,030	12,286,194	4,974,994	3,245,402	8,220,396	2,371,170	1,694,628	4,065,798
4	393000	Stores Equipment	301,090	854,784	1,155,874	118,019	561,559	679,578	183,071	293,225	476,296
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,620,392	5,382,535	1,321,756	2,378,453	3,700,209	440,387	1,241,939	1,682,326
4	395000	Laboratory Equipment	372,203	1,593,990	1,966,193	230,147	1,047,188	1,277,335	142,056	546,802	688,858
4	396XXX	Power Operated Equipment	17,477,531	6,273,152	23,750,683	11,294,543	4,121,210	15,415,753	6,182,988	2,151,942	8,334,930
4	397XXX	Communications Equipment	10,955,919	41,653,908	52,609,827	5,910,997	27,364,951	33,275,948	5,044,922	14,288,957	19,333,879
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	45,368,903	111,752,460	157,121,363	25,940,495	73,416,897	99,357,392	19,428,408	38,335,563	57,763,971
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,461,244	27,461,244	0	17,690,533	17,690,533	0	9,770,711	9,770,711
		TOTAL PLANT IN SERVICE	1,032,110,456	1,724,009,319	2,756,119,775	628,552,532	1,112,316,289	1,740,868,821	403,557,924	611,693,030	1,015,250,954
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,032,110,456	1,724,009,319	2,756,119,775	628,552,532	1,112,316,289	1,740,868,821	403,557,924	611,693,030	1,015,250,954

ELECTRIC UTILITY PLANT For Month Ended July 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	248,890,014	248,890,014	0	160,334,947	160,334,947	0	88,555,067	88,555,067
1	108000	Hydro Production Plant	0	95,071,979	95,071,979	0	61,245,369	61,245,369	0	33,826,610	33,826,610
1	108X03	Other Production Plant	0	51,097,394	51,097,394	0	32,916,941	32,916,941	0	18,180,453	18,180,453
1	108X04	Transmission Plant	0	155,596,839	155,596,839	0	100,235,484	100,235,484	0	55,361,355	55,361,355
E-ADP	108X05	Distribution Plant	298,622,786	0	298,622,786	182,133,023	0	182,133,023	116,489,763	0	116,489,763
E-ADP	108X06	General Plant - Non-Transportation	14,767,563	41,620,853	56,388,416	8,174,629	27,343,236	35,517,865	6,592,934	14,277,617	20,870,551
E-ADP	108X07	General Plant - Transportation	3,824,128	2,571,590	6,395,718	2,589,818	1,689,432	4,279,250	1,234,310	882,158	2,116,468
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-225,980	-225,980	0	-145,576	-145,576	0	-80,404	-80,404
TOTAL ACCUMULATED DEPRECIATION			317,214,477	594,622,689	911,837,166	192,897,470	383,619,833	576,517,303	124,317,007	211,002,856	335,319,863
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	13,595	3,832,906	3,846,501	13,595	2,469,158	2,482,753	0	1,363,748	1,363,748
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	76,847	76,847	0	50,485	50,485	0	26,362	26,362
E-CAM	111X08	Intangible Plant-Computer Software	0	10,366,899	10,366,899	0	6,810,638	6,810,638	0	3,556,261	3,556,261
TOTAL ACCUMULATED AMORTIZATION			124,273	14,277,084	14,401,357	124,273	9,330,565	9,454,838	0	4,946,519	4,946,519
NET ELECTRIC UTILITY PLANT			714,771,706	1,115,109,546	1,829,881,252	435,530,789	719,365,891	1,154,896,680	279,240,917	395,743,655	674,984,572

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 July 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	714,771,706	1,115,109,546	1,829,881,252	435,530,789	719,365,891	1,154,896,680	279,240,917	395,743,655	674,984,572
	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	168,730	168,730	0	110,849	110,849	0	57,881	57,881
12	Deferred F.I.T. - Plant In Service (282900)	0	-247,812,099	-247,812,099	0	-156,401,650	-156,401,650	0	-91,410,449	-91,410,449
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,241,120	-9,241,120	0	-6,071,046	-6,071,046	0	-3,170,074	-3,170,074
99	ADFIT - Boulder Park Idaho Write Off (190040)	644,653	0	644,653	0	0	0	644,653	0	644,653
99	ADFIT - MT Lease Payments (283365)	-2,676,250	0	-2,676,250	-1,766,275	0	-1,766,275	-909,975	0	-909,975
1	ADFIT - MT Lease Payments (283382)	-315,168	-9,619,326	-9,934,494	-239,246	-6,196,770	-6,436,016	-75,922	-3,422,556	-3,498,478
12	Electric portion of Bond Redemptions (283850)	0	-2,863,142	-2,863,142	0	-1,807,015	-1,807,015	0	-1,056,127	-1,056,127
1	Colstrip PCB (283200)	0	-608,037	-608,037	0	-391,697	-391,697	0	-216,340	-216,340
	TOTAL ACCUM DEFERRED INCOME TAX	10,087,724	-269,974,994	-259,887,270	5,875,687	-170,757,329	-164,881,642	4,212,037	-99,217,665	-95,005,628
	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)	5,529,833	0	5,529,833	3,969,103	0	3,969,103	1,560,730	0	1,560,730
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)	758,134	0	758,134	0	0	0	758,134	0	758,134
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	590,266	0	590,266	0	0	0	590,266	0	590,266
99	Invest in Exchange Power (124900, 124930)	24,806,169	0	24,806,169	24,806,169	0	24,806,169	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)	-2,232,681	0	-2,232,681	-715,535	0	-715,535	-1,517,146	0	-1,517,146
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)	7,646,430	0	7,646,430	5,046,499	0	5,046,499	2,599,931	0	2,599,931
99	Nez Perce Settlement - Idaho (186800)	323,604	0	323,604	0	0	0	323,604	0	323,604
4	Gain on Sale of General Office Bldg (253850)	0	-482,060	-482,060	0	-316,694	-316,694	0	-165,366	-165,366
	TOTAL OTHER ADJUSTMENTS	32,818,014	-482,060	32,335,954	28,827,452	-316,694	28,510,758	3,990,562	-165,366	3,825,196
	NET RATE BASE	757,677,444	844,652,492	1,602,329,936	470,233,928	548,291,868	1,018,525,796	287,443,516	296,360,624	583,804,140

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%	63.113%	36.887%
E-ALL	13	Net Electric General Plant	100.000%	63.135%	36.865%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended July 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	330,044	237,777	63,850	28,417
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
	TOTAL		<u>330,853</u>	<u>238,416</u>	<u>64,020</u>	<u>28,417</u>
7	404X32 PC Software	Utility 7	136,638	98,439	26,434	11,765
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>143,786</u>	<u>98,439</u>	<u>31,365</u>	<u>13,982</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 July 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	478,681	344,861	92,606	41,214
8	Utility 8	11,077	0	7,641	3,436
9	Utility 9	57,307	45,275	12,032	0
9	Utility 9 - Washington	8,750	6,913	1,837	0
9	Utility 9 - Idaho	33,546	26,503	7,043	0
		<u>589,361</u>	<u>423,552</u>	<u>121,159</u>	<u>44,650</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 July 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
389XXX Land & Land Rights														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	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	4,649,874	371,881	447,332	1,957,755	2,776,968	575,994	91,800	519,025	1,186,819	479,713	206,374	686,087
390XXX Structures & Improvements														
99		Utility 0	2,258,401	450,428	1,168,104	639,869	2,258,401	0	0	0	0	0	0	0
99		Utility 1	880,897	0	0	0	0	880,897	0	0	880,897	0	0	0
99		Utility 2	3,432,488	0	0	0	0	0	0	0	0	3,432,488	0	3,432,488
7		Utility 7	33,835,798	0	0	24,376,662	24,376,662	0	0	6,545,873	6,545,873	0	2,913,262	2,913,262
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,602,323	1,265,899	0	0	1,265,899	336,424	0	0	336,424	0	0	0
9		Utility 9 - Idaho	4,358,821	0	3,443,643	0	3,443,643	0	915,178	0	915,178	0	0	0
9		Utility 9 - Allocated	3,725,467	0	0	2,943,268	2,943,268	0	0	782,199	782,199	0	0	0
		TOTAL ACCOUNT	50,094,195	1,716,327	4,611,747	27,959,799	34,287,873	1,217,321	915,178	7,328,072	9,460,571	3,432,488	2,913,262	6,345,750
391XXX Office Furniture & Equipment														
99		Utility 0	918,714	0	0	918,714	918,714	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	30,012,030	0	0	21,621,867	21,621,867	0	0	5,806,127	5,806,127	0	2,584,036	2,584,036
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	31,309,615	0	0	22,540,581	22,540,581	0	0	6,067,472	6,067,472	0	2,701,562	2,701,562
392XXX Transportation Equipment														
99		Utility 0	10,512,476	4,317,798	1,936,827	4,257,851	10,512,476	0	0	0	0	0	0	0
99		Utility 1	4,390,917	0	0	0	0	2,772,011	941,268	677,638	4,390,917	0	0	0
99		Utility 2	1,953,570	0	0	0	0	0	0	0	0	1,953,570	0	1,953,570
7		Utility 7	164,630	0	0	118,606	118,606	0	0	31,849	31,849	0	14,175	14,175
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	831,852	657,196	0	0	657,196	174,656	0	0	174,656	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	19,116,567	4,974,994	2,371,170	4,940,030	12,286,194	2,946,667	1,056,699	859,262	4,862,628	1,953,570	14,175	1,967,745

COMMON GENERAL PLANT For Month Ended July 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	687,795	0	0	543,386	543,386	0	0	144,409	144,409	0	0	0
		TOTAL ACCOUNT	1,515,026	118,019	183,071	854,784	1,155,874	112,782	44,734	144,409	301,925	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,448,408	1,287,102	432,867	1,728,439	3,448,408	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	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,289,595	0	0	1,649,516	1,649,516	0	0	442,945	442,945	0	197,134	197,134
8		Utility 8	948,583	0	0	0	0	0	0	654,333	654,333	0	294,250	294,250
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	306,867	0	0	242,437	242,437	0	0	64,430	64,430	0	0	0
		TOTAL ACCOUNT	9,879,710	1,321,756	440,387	3,620,392	5,382,535	998,393	456,701	1,587,416	3,042,510	963,281	491,384	1,454,665
	395000	Laboratory Equipment												
99		Utility 0	1,460,573	214,701	137,125	1,108,747	1,460,573	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	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623
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	2,733,079	230,147	142,056	1,593,990	1,966,193	107,901	35,161	316,851	459,913	273,708	33,266	306,974
	396XXX	Power Operated Equipment												
99		Utility 0	21,910,138	10,729,578	5,787,374	5,393,186	21,910,138	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	500,752	0	395,614	0	395,614	0	105,138	0	105,138	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	28,052,025	11,294,543	6,182,988	6,273,152	23,750,683	2,738,527	868,170	603,109	4,209,806	43,834	47,702	91,536

COMMON GENERAL PLANT For Month Ended July 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
	397XXX	Communication Equipment												
99		Utility 0	37,877,594	5,551,671	1,921,681	30,404,242	37,877,594	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	7,617,663	0	0	5,488,069	5,488,069	0	0	1,473,713	1,473,713	0	655,881	655,881
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	3,953,270	0	3,123,241	0	3,123,241	0	830,029	0	830,029	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	59,287,068	5,910,997	5,044,922	41,653,908	52,609,827	463,813	1,112,592	3,645,296	5,221,701	511,680	943,860	1,455,540
	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	207,140,942	25,940,495	19,428,408	111,752,460	157,121,363	9,161,884	4,581,683	21,166,918	34,910,485	7,715,501	7,393,593	15,109,094

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 July 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	38,666,696	38,666,696	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,251	-86,251	0	0
99	108X06	Utility 1	3,847,037	0	3,847,037	0
99	108X06	Utility 2	2,064,047	0	0	2,064,047
7	108X06	Utility 7	9,152,946	6,594,148	1,770,729	788,069
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-343,613	-247,553	-66,475	-29,585
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	800,572	0	552,235	248,337
9	108X06	Utility 9	14,507,336	11,461,376	3,045,960	0
Total			68,608,770	56,388,416	9,149,486	3,070,868

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,802,214	5,802,214	0	0
99	108X07	Utility 1	635,538	0	635,538	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	887,525	0	0	887,525
7	108X07	Utility 7	28,572	20,584	5,528	2,460
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	725,178	572,920	152,258	0
9	108X07	Utility 9	0	0	0	0
Total			8,079,027	6,395,718	793,324	889,985

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 July 31, 2009 Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	986,532,911	0	986,532,911	602,403,395	0	602,403,395	384,129,516	0	384,129,516
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	982,255,255	0	982,255,255	599,089,549	0	599,089,549	383,165,706	0	383,165,706
		Percentage		0.000%	100.000%		60.991%			39.009%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	298,622,786	182,133,023			116,489,763		
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	298,622,786	0	298,622,786	182,133,023	0	182,133,023	116,489,763	0	116,489,763
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	45,368,903	111,752,460	157,121,363	25,940,495	73,416,897	99,357,392	19,428,408	38,335,563	57,763,971
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	7,346,164	4,940,030	12,286,194	4,974,994	3,245,402	8,220,396	2,371,170	1,694,628	4,065,798
		Depreciable Non Transport General Plant	37,203,526	104,854,675	142,058,201	20,593,620	68,885,328	89,478,948	16,609,906	35,969,347	52,579,253
		Percentage		73.811%	100.000%		14.497%			11.692%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,620,853	56,388,416	8,174,629			6,592,934		
	403X60	Common Depreciation Expense (C-DEP)		287,963	390,136	56,558			45,615		
	403X60	Washington Depreciation Expense (C-DEP)			6,913	6,913			0		
	403X60	Idaho Depreciation Expense (C-DEP)			26,503	0			26,503		
	403X60	Depreciation Expense		167,841	220,338	38,073			14,424		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Electric General Plant	14,767,563	41,620,853	56,388,416	8,174,629	27,343,236	35,517,865	6,592,934	14,277,617	20,870,551
4	403X60	Depreciation Expense (C-DEP)	102,173	287,963	390,136	56,558	189,180	245,738	45,615	98,783	144,398
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	33,416	0	33,416	6,913	0	6,913	26,503	0	26,503
4	403X60	Depreciation Expense	52,497	167,841	220,338	38,073	110,265	148,338	14,424	57,576	72,000
		Total Depreciation Expense	188,086	455,804	643,890	101,544	299,445	400,989	86,542	156,359	242,901
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,346,164	4,940,030	12,286,194	4,974,994	3,245,402	8,220,396	2,371,170	1,694,628	4,065,798
		Percentage		40.208%	100.000%		40.493%			19.299%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,571,590	6,395,718	2,589,818			1,234,310		
	403X70	Depreciation Expense (C-DEP)		426	1,060	429			205		
	403X70	Depreciation Expense		4,026	9,087	3,013			2,049		
4	108X07	JURISDICTIONAL ALLOCATION: Accum Depr--Elect Genl Plant (Electric Portion)	3,824,128	2,571,590	6,395,718	2,589,818	1,689,432	4,279,250	1,234,310	882,158	2,116,468
4	403X70	Depreciation Expense (C-DEP)	634	426	1,060	429	280	709	205	146	351
4	403X70	Depreciation Expense	5,062	4,026	9,088	3,013	2,645	5,658	2,049	1,381	3,430
		Total Depreciation Expense	5,696	4,452	10,148	3,442	2,925	6,367	2,254	1,527	3,781
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 July 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	675,119	0	0	675,119	675,119	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	19,706,246	0	0	14,197,168	14,197,168	0	0	3,812,370	3,812,370	0	1,696,708	1,696,708
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	20,427,805	0	0	14,872,287	14,872,287	0	0	3,812,370	3,812,370	46,440	1,696,708	1,743,148
	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	8,858,124	0	0	6,381,747	6,381,747	0	0	1,713,693	1,713,693	0	762,684	762,684
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	10,275,964	0	0	7,194,096	7,194,096	0	0	2,133,784	2,133,784	0	948,084	948,084
	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		31,315,726	0	0	22,219,697	22,219,697	249,449	168,450	5,986,898	6,404,797	46,440	2,644,792	2,691,232

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 July 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	728,278	728,278	0	0
99		Utility 1	5,242	0	5,242	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	19,350	0	0	19,350
99		Utility 2 - California	0	0	0	0
7		Utility 7	13,362,838	9,627,123	2,585,175	1,150,540
8		Utility 8	474,680	0	327,434	147,246
9		Utility 9	14,554	11,498	3,056	0
Total			14,604,942	10,366,899	2,920,907	1,317,136

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	97,529	70,264	18,868	8,397
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			105,861	76,847	20,617	8,397

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		***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
For Month Ended July 31, 2009				Average of Monthly Averages Basis								
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	14,872,287	14,872,287	0	9,770,498	9,770,498	0	5,101,789	5,101,789	
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,194,096	7,194,096	0	4,726,233	4,726,233	0	2,467,863	2,467,863	
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0	
Total Intangible Plant - Software			0	22,066,383	22,066,383	0	14,496,731	14,496,731	0	7,569,652	7,569,652	
Percentage				100.000%	100.000%	0.000%			0.000%			
ALLOCATION BASED ON DEPRECIABLE PLANT:												
C-AAM	111	Accumulated Amortization (111.38 & .48)		10,366,899	10,366,899	0			0			
		Amortization Expense (404X3X)		360,904	360,904	0			0			
JURISDICTIONAL ALLOCATION:												
4	111	Accumulated Amortization (111.38 & .48)	0	10,366,899	10,366,899	0	6,810,638	6,810,638	0	3,556,261	3,556,261	
4		Amortization Expense (404X3X)	0	360,904	360,904	0	237,099	237,099	0	123,805	123,805	
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 July 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	-11,066,323	-7,972,622	-2,140,891	-952,810
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,605,612	-1,268,498	-337,114	0
		Total	<u>-12,671,935</u>	<u>-9,241,120</u>	<u>-2,478,005</u>	<u>-952,810</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%