

ELECTRIC RATE OF RETURN For Twelve Months Ended August 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	119,610,970	72,158,076	47,452,894
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	119,610,970	71,962,728	47,648,242
E-APL		Electric Net Rate Base	1,564,964,750	996,132,765	568,831,985
		RATE OF RETURN	7.643%	7.224%	8.377%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 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 Percent	8/31/2009	354,257 100.000%	232,808 65.717%	121,449 34.283%
3	E-OPS	Direct Distribution Operating Expense Percent		19,608,458 100.000%	12,865,481 65.612%	6,742,977 34.388%
	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%	262.785%	137.215%
				100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 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 August 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 4-Factor	1/1/2009			
		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	668,539,223	410,149,947	258,389,276	
		Percent	100.000%	61.350%	38.650%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	74,028,678	47,403,261	26,625,417	
		Percent	100.000%	64.034%	35.966%	
12	E-PLT	Net Electric Plant	1,773,324,420	1,121,118,841	652,205,579	
		Percent	100.000%	63.221%	36.779%	
13	E-PLT	Net Electric General Plant	89,843,766	56,978,805	32,864,961	
		Percent	100.000%	63.420%	36.580%	
14	E-SCM	Net Allocated Schedule M's	-137,648,282	-88,230,024	-49,418,258	
		Percent	100.000%	64.098%	35.902%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 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)

Input	Balance Date	Washington	Idaho	Montana	Oregon
Input	12/31/2008				
Input	Production	264,370,813	162,547,348	443,565,051	160,504,848
Input	Transmission	235,078,023	159,162,873	57,369,424	8,774,701
Input	Distribution	583,524,952	373,284,740	216,631	
Input	General	9,231,054	10,832,156		
Input	TOTAL	1,092,204,842	705,827,117	501,151,106	169,279,549

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

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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	304,165,242	0	304,165,242	206,464,483	0	206,464,483	97,700,759	0	97,700,759
99	442200	Commercial - Firm & Int.	264,440,374	0	264,440,374	186,017,382	0	186,017,382	78,422,992	0	78,422,992
1	442300	Industrial	105,332,197	0	105,332,197	44,840,813	0	44,840,813	60,491,384	0	60,491,384
99	444000	Public Street & Highway Lighting	6,398,410	0	6,398,410	4,370,675	0	4,370,675	2,027,735	0	2,027,735
99	499XXX	Unbilled Revenue	4,147,016	0	4,147,016	2,022,332	0	2,022,332	2,124,684	0	2,124,684
99	448000	Interdepartmental Revenue	1,064,676	0	1,064,676	867,604	0	867,604	197,072	0	197,072
TOTAL SALES TO ULTIMATE CUSTOMERS			685,547,915	0	685,547,915	444,583,289	0	444,583,289	240,964,626	0	240,964,626
1	447XXX	Sales for Resale	0	206,959,700	206,959,700	0	133,323,439	133,323,439	0	73,636,261	73,636,261
TOTAL SALES OF ELECTRICITY			685,547,915	206,959,700	892,507,615	444,583,289	133,323,439	577,906,728	240,964,626	73,636,261	314,600,887
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	640,883	0	640,883	405,146	0	405,146	235,737	0	235,737
1	453000	Sales of Water & Water Power	0	361,534	361,534	0	232,900	232,900	0	128,634	128,634
1	454000	Rent from Electric Property	2,704,869	83,400	2,788,269	1,821,503	53,726	1,875,229	883,366	29,674	913,040
1	456XXX	Other Electric Revenues	1,733,084	41,427,261	43,160,345	1,708,321	26,687,442	28,395,763	24,763	14,739,819	14,764,582
TOTAL OTHER OPERATING REVENUE			5,078,836	41,872,195	46,951,031	3,934,970	26,974,068	30,909,038	1,143,866	14,898,127	16,041,993
TOTAL ELECTRIC REVENUE			690,626,751	248,831,895	939,458,646	448,518,259	160,297,507	608,815,766	242,108,492	88,534,388	330,642,880
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	475,623	475,623	0	306,396	306,396	0	169,227	169,227
1	501000	Fuel	0	24,779,988	24,779,988	0	15,963,268	15,963,268	0	8,816,720	8,816,720
1	502000	Steam Expense	0	2,439,376	2,439,376	0	1,571,446	1,571,446	0	867,930	867,930
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	721,361	721,361	0	464,701	464,701	0	256,660	256,660
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,498,653	3,844,995	1,346,342	1,609,632	2,955,974	0	889,021	889,021
1	507000	Rent	0	28,860	28,860	0	18,592	18,592	0	10,268	10,268
MAINTENANCE											
1	510000	Supervision & Engineering	0	486,338	486,338	0	313,299	313,299	0	173,039	173,039
1	511000	Structures	0	573,629	573,629	0	369,532	369,532	0	204,097	204,097
1	512000	Boiler Plant	0	5,588,358	5,588,358	0	3,600,020	3,600,020	0	1,988,338	1,988,338
1	513000	Electric Plant	0	1,625,480	1,625,480	0	1,047,134	1,047,134	0	578,346	578,346
1	514000	Miscellaneous Steam Plant	0	814,180	814,180	0	524,495	524,495	0	289,685	289,685
TOTAL STEAM POWER GENERATION EXP			1,346,342	40,031,846	41,378,188	1,346,342	25,788,515	27,134,857	0	14,243,331	14,243,331

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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	2,007,647	2,007,647	0	1,293,326	1,293,326	0	714,321	714,321
1	536000	Water for Power	0	804,016	804,016	0	517,947	517,947	0	286,069	286,069
1	537000	Hydraulic Expense	3,090,588	837,410	3,927,998	1,874,643	539,460	2,414,103	1,215,945	297,950	1,513,895
1	538000	Electric Expense	0	5,348,641	5,348,641	0	3,445,595	3,445,595	0	1,903,046	1,903,046
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	754,185	754,185	0	485,846	485,846	0	268,339	268,339
1	540000	Rent	3,575,193	775,893	4,351,086	2,032,433	499,830	2,532,263	1,542,760	276,063	1,818,823
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	247,073	247,073	0	159,164	159,164	0	87,909	87,909
1	542000	Structures	0	284,358	284,358	0	183,183	183,183	0	101,175	101,175
1	543000	Reservoirs, Dams, & Waterways	0	526,851	526,851	0	339,397	339,397	0	187,454	187,454
1	544000	Electric Plant	0	2,067,538	2,067,538	0	1,331,908	1,331,908	0	735,630	735,630
1	545000	Miscellaneous Hydraulic Plant	0	1,854,357	1,854,357	0	1,194,577	1,194,577	0	659,780	659,780
TOTAL HYDRO POWER GENERATION EXP			6,665,781	15,507,969	22,173,750	3,907,076	9,990,233	13,897,309	2,758,705	5,517,736	8,276,441
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,139,638	1,139,638	0	734,155	734,155	0	405,483	405,483
1	547000	Fuel	0	85,798,548	85,798,548	0	55,271,425	55,271,425	0	30,527,123	30,527,123
1	548000	Generation Expense	0	2,034,259	2,034,259	0	1,310,470	1,310,470	0	723,789	723,789
1	549000	Miscellaneous Other Power Generation Expense	0	536,000	536,000	0	345,291	345,291	0	190,709	190,709
1	550000	Rent	0	-26,442	-26,442	0	-17,034	-17,034	0	-9,408	-9,408
MAINTENANCE											
1	551000	Supervision & Engineering	0	287,417	287,417	0	185,154	185,154	0	102,263	102,263
1	552000	Structures	0	1,684	1,684	0	1,085	1,085	0	599	599
1	553000	Generating & Electric Equipment	0	1,810,113	1,810,113	0	1,166,075	1,166,075	0	644,038	644,038
1	554000	Miscellaneous Other Power Generation Plant	0	95,764	95,764	0	61,691	61,691	0	34,073	34,073
TOTAL OTHER POWER GENERATION EXP			0	91,676,981	91,676,981	0	59,058,312	59,058,312	0	32,618,669	32,618,669
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,618,653	273,652,938	292,271,591	0	176,287,223	176,287,223	18,618,653	97,365,715	115,984,368
1	556000	System Control & Load Dispatching	0	507,830	507,830	0	327,144	327,144	0	180,686	180,686
E-557	557XXX	Other Expense	29,868,670	41,372,835	71,241,505	26,317,289	26,652,381	52,969,670	3,551,381	14,720,454	18,271,835
TOTAL OTHER POWER SUPPLY EXPENSE			48,487,323	315,533,603	364,020,926	26,317,289	203,266,748	229,584,037	22,170,034	112,266,855	134,436,889
TOTAL POWER PRODUCTION O&M EXP			56,499,446	462,750,399	519,249,845	31,570,707	298,103,808	329,674,515	24,928,739	164,646,591	189,575,330

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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	2,140,398	2,369,417	158,213	1,378,844	1,537,057	70,806	761,554	832,360
1	561000	Load Dispatching	0	2,097,854	2,097,854	0	1,351,438	1,351,438	0	746,416	746,416
1	562000	Station Expense	0	187,712	187,712	0	120,924	120,924	0	66,788	66,788
1	563000	Overhead Line Expense	0	582,636	582,636	0	375,334	375,334	0	207,302	207,302
1	565000	Transmission of Electricity by Others	0	13,330,238	13,330,238	0	8,587,339	8,587,339	0	4,742,899	4,742,899
1	566000	Miscellaneous Transmission Expense	0	1,496,167	1,496,167	0	963,831	963,831	0	532,336	532,336
1	567000	Rent	0	155,889	155,889	0	100,424	100,424	0	55,465	55,465
MAINTENANCE											
1	568000	Supervision & Engineering	0	612,306	612,306	0	394,448	394,448	0	217,858	217,858
1	569000	Structures	1,172	265,646	266,818	723	171,129	171,852	449	94,517	94,966
1	570000	Station Equipment	0	1,308,186	1,308,186	0	842,733	842,733	0	465,453	465,453
1	571000	Overhead Lines	19,646	1,656,400	1,676,046	17,850	1,067,053	1,084,903	1,796	589,347	591,143
1	572000	Underground Lines	0	10,918	10,918	0	7,033	7,033	0	3,885	3,885
1	573000	Service Miscellaneous	0	10,741	10,741	0	6,919	6,919	0	3,822	3,822
TOTAL TRANSMISSION OPERATING EXP			249,837	23,855,091	24,104,928	176,786	15,367,449	15,544,235	73,051	8,487,642	8,560,693
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,818,844	26,818,844	0	17,276,699	17,276,699	0	9,542,145	9,542,145
1	403X40	Depreciation Expense--Transmission Plant	0	9,341,366	9,341,366	0	6,017,708	6,017,708	0	3,323,658	3,323,658
1	404X30	Amortization of Limited-Term Plant	2,785	92,180	94,965	2,785	59,382	62,167	0	32,798	32,798
1	404X20	Amortization of Hydro Licensing Costs	0	457,409	457,409	0	294,663	294,663	0	162,746	162,746
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	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407322	Reg Debit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407422	Reg Credit Spokane River Relicense	-102,831	0	-102,831	-77,385	0	-77,385	-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
1	407324	Reg Debit Lake CDA CDR Fund	0	16,667	16,667	0	10,737	10,737	0	5,930	5,930
99	407424	Reg Credit Lake CDA CDR Fund	-10,737	0	-10,737	-10,737	0	-10,737	0	0	0
99	407380	Amortization of Wartsila Generators	168,520	0	168,520	153,132	0	153,132	15,388	0	15,388
1	407382	Reg Debit Amt Lake CDA Settlement	0	385,923	385,923	0	248,612	248,612	0	137,311	137,311
99	407482	Reg Credit Amt Lake CDA Settlement	-367,608	0	-367,608	-248,611	0	-248,611	-118,997	0	-118,997
99	407400	Amortization of CCX Credits	-389,840	0	-389,840	0	0	0	-389,840	0	-389,840
99	407420	Amortization of CS2 Levelized Return	-101,976	0	-101,976	0	0	0	-101,976	0	-101,976
99	407450/499	Amortization of BPA Residential Exchange Credit	-4,554,580	0	-4,554,580	-2,834,870	0	-2,834,870	-1,719,710	0	-1,719,710
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,445,806	13,445,806	0	8,661,788	8,661,788	0	4,784,018	4,784,018
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-3,045,063	50,558,195	47,513,132	-668,504	32,569,589	31,901,085	-2,376,559	17,988,606	15,612,047
TOTAL PRODUCTION & TRANS EXPENSE			53,704,220	537,163,685	590,867,905	31,078,989	346,040,846	377,119,835	22,625,231	191,122,839	213,748,070

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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	399,733	966,513	1,366,246	253,464	634,149	887,613	146,269	332,364	478,633
3	582000	Station Expense	505,335	14,063	519,398	311,524	9,227	320,751	193,811	4,836	198,647
3	583000	Overhead Line Expense	895,897	753,051	1,648,948	505,600	494,092	999,692	390,297	258,959	649,256
3	584000	Underground Line Expense	659,641	1,914	661,555	395,322	1,256	396,578	264,319	658	264,977
3	585000	Street Light & Signal System Operation Expense	193,992	120	194,112	37,288	79	37,367	156,704	41	156,745
3	586000	Meter Expense	1,536,432	0	1,536,432	1,443,388	0	1,443,388	93,044	0	93,044
3	587000	Customer Installations Expense	839,939	3,498	843,437	443,218	2,295	445,513	396,721	1,203	397,924
3	588000	Miscellaneous Distribution Expense	2,862,265	2,233,418	5,095,683	1,985,152	1,465,390	3,450,542	877,113	768,028	1,645,141
3	589000	Rent	93,302	249,348	342,650	93,277	163,602	256,879	25	85,746	85,771
MAINTENANCE:											
3	590000	Supervision & Engineering	492,191	830,169	1,322,360	302,890	544,690	847,580	189,301	285,479	474,780
3	591000	Structures	289,404	405	289,809	187,943	266	188,209	101,461	139	101,600
3	592000	Station Equipment	800,408	58,148	858,556	556,840	38,152	594,992	243,568	19,996	263,564
3	593000	Overhead Lines	7,244,821	246	7,245,067	4,288,280	161	4,288,441	2,956,541	85	2,956,626
3	594000	Underground Lines	1,060,536	0	1,060,536	749,286	0	749,286	311,250	0	311,250
3	595000	Line Transformers	666,703	199,695	866,398	557,036	131,024	688,060	109,667	68,671	178,338
3	596000	Street Light & Signal System Maintenance Exp	608,861	0	608,861	453,306	0	453,306	155,555	0	155,555
3	597000	Meters	147,253	0	147,253	100,898	0	100,898	46,355	0	46,355
3	598000	Miscellaneous Distribution Expense	311,745	10,704	322,449	200,769	7,023	207,792	110,976	3,681	114,657
TOTAL DISTRIBUTION OPERATING EXP			19,608,458	5,321,292	24,929,750	12,865,481	3,491,406	16,356,887	6,742,977	1,829,886	8,572,863
99	403X50	Depreciation Expense--Distribution Plant	25,903,309	0	25,903,309	16,502,763	0	16,502,763	9,400,546	0	9,400,546
E-OTX		Taxes Other Than FIT--Distribution	39,794,977	0	39,794,977	34,984,422	0	34,984,422	4,810,555	0	4,810,555
TOTAL DISTRIBUTION EXPENSES			85,306,744	5,321,292	90,628,036	64,352,666	3,491,406	67,844,072	20,954,078	1,829,886	22,783,964
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	518,353	518,353	0	340,646	340,646	0	177,707	177,707
2	902000	Meter Reading Expenses	2,415,710	69,707	2,485,417	2,082,710	45,809	2,128,519	333,000	23,898	356,898
E-903	903XXX	Customer Records & Collection Expenses	1,800,880	6,329,443	8,130,323	1,302,448	4,140,923	5,443,371	498,432	2,188,520	2,686,952
2	904000	Uncollectible Accounts	0	2,484,754	2,484,754	0	1,632,906	1,632,906	0	851,848	851,848
2	905000	Misc Customer Accounts	0	222,586	222,586	0	146,277	146,277	0	76,309	76,309
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,216,590	9,624,843	13,841,433	3,385,158	6,306,561	9,691,719	831,432	3,318,282	4,149,714
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	20,672,664	515,575	21,188,239	16,594,021	338,820	16,932,841	4,078,643	176,755	4,255,398
2	909000	Advertising	66,311	12,514	78,825	50,067	8,224	58,291	16,244	4,290	20,534
2	910000	Misc Customer Service & Info Exp	0	111,195	111,195	0	73,074	73,074	0	38,121	38,121
TOTAL CUSTOMER SERVICE & INFO EXP			20,738,975	639,284	21,378,259	16,644,088	420,118	17,064,206	4,094,887	219,166	4,314,053

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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	5,473	489,741	495,214	0	321,843	321,843	5,473	167,898	173,371
2	913000	Advertising	3,073	29,607	32,680	3,073	19,457	22,530	0	10,150	10,150
2	916000	Miscellaneous Sales Expenses	230,882	40,838	271,720	219,771	26,838	246,609	11,111	14,000	25,111
TOTAL SALES EXPENSES			239,428	560,186	799,614	222,844	368,138	590,982	16,584	192,048	208,632
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	236,357	21,803,204	22,039,561	135,822	14,323,833	14,459,655	100,535	7,479,371	7,579,906
4	921000	Office Supplies & Expenses	179	3,994,428	3,994,607	119	2,624,179	2,624,298	60	1,370,249	1,370,309
4	922000	Admin Exp Transferred--Credit	0	-46,275	-46,275	0	-30,401	-30,401	0	-15,874	-15,874
4	923000	Outside Services Employed	0	11,010,971	11,010,971	0	7,233,768	7,233,768	0	3,777,203	3,777,203
4	924000	Property Insurance Premium	0	1,209,196	1,209,196	0	794,393	794,393	0	414,803	414,803
4	925XXX	Injuries and Damages	5,210	3,536,610	3,541,820	5,210	2,323,411	2,328,621	0	1,213,199	1,213,199
4	926XXX	Employee Pensions and Benefits	340,390	719,311	1,059,701	251,608	472,559	724,167	88,782	246,752	335,534
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,897,736	3,108,021	5,005,757	1,221,433	2,002,187	3,223,620	676,303	1,105,834	1,782,137
4	930000	Miscellaneous General Expenses	376,112	2,843,348	3,219,460	327,762	1,867,966	2,195,728	48,350	975,382	1,023,732
4	931000	Rents	69,648	394,671	464,319	57,410	259,283	316,693	12,238	135,388	147,626
4	935000	Maintenance of General Plant	666,682	7,222,744	7,889,426	210,544	4,745,054	4,955,598	456,138	2,477,690	2,933,828
TOTAL ADMIN & GEN OPERATING EXP			3,598,641	55,796,229	59,394,870	2,209,908	36,616,232	38,826,140	1,388,733	19,179,997	20,568,730
E-ADP		Depreciation Expense--General Plant	2,288,514	5,579,896	7,868,410	1,282,249	3,665,769	4,948,018	1,006,265	1,914,127	2,920,392
E-CAM		Amortization--Intangible Plant--Software	0	3,997,702	3,997,702	0	2,626,330	2,626,330	0	1,371,372	1,371,372
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			5,887,155	65,381,250	71,268,405	3,492,157	42,913,208	46,405,365	2,394,998	22,468,042	24,863,040
TOTAL EXPENSES BEFORE FIT			170,093,112	618,690,540	788,783,652	119,175,902	399,540,277	518,716,179	50,917,210	219,150,263	270,067,473
NET OPERATING INCOME BEFORE FIT					150,674,994			90,099,587			60,575,407
E-FIT		FEDERAL INCOME TAX--Normal Accrual			6,285,708			5,292,365			993,343
E-FIT		DEFERRED FEDERAL INCOME TAX			24,902,239			12,728,289			12,173,950
ELECTRIC NET OPERATING INCOME					119,487,047			72,078,933			47,408,114

ALLOCATION RATIOS:

Account	Description	100.000%	64.420%	35.580%
E-ALL 1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL 2	Number of Customers	100.000%	65.717%	34.283%
E-ALL 3	Direct Distribution Operating Expense	100.000%	65.612%	34.388%
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 August 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	170,004,823	170,004,823	0	109,517,107	109,517,107	0	60,487,716	60,487,716
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,618,653	0	18,618,653	0	0	0	18,618,653	0	18,618,653
1	555550	Exchanges - Non Monetary	0	79,850	79,850	0	51,439	51,439	0	28,411	28,411
1	555700	Bookout Purchases	0	102,886,429	102,886,429	0	66,279,438	66,279,438	0	36,606,991	36,606,991
1	555710	Intercompany Purchase	0	681,836	681,836	0	439,239	439,239	0	242,597	242,597
TOTAL ACCOUNT 0555			18,618,653	273,652,938	292,271,591	0	176,287,223	176,287,223	18,618,653	97,365,715	115,984,368

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 August 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	5,137,526	5,137,526	0	3,309,594	3,309,594	0	1,827,932	1,827,932
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	33,464,377	33,464,377	0	21,557,752	21,557,752	0	11,906,625	11,906,625
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	107,419	0	107,419	718	0	718	106,701	0	106,701
1	557170	Broker Fees - Power	0	121,934	121,934	0	78,550	78,550	0	43,384	43,384
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-5,799,858	0	-5,799,858	-5,799,858	0	-5,799,858	0	0	0
99	557290	Washington ERM Amortization	31,618,931	0	31,618,931	31,618,931	0	31,618,931	0	0	0
99	557380	Idaho PCA Deferred	-15,982,381	0	-15,982,381	0	0	0	-15,982,381	0	-15,982,381
99	557390	Idaho PCA Amortization	19,105,857	0	19,105,857	0	0	0	19,105,857	0	19,105,857
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			29,868,670	41,372,835	71,241,505	26,317,289	26,652,381	52,969,670	3,551,381	14,720,454	18,271,835

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 August 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	1,800,880	5,584,375	7,385,255	1,302,448	3,669,884	4,972,332	498,432	1,914,491	2,412,923
12	903920	A/R Sold - Program Fees	0	349,427	349,427	0	220,911	220,911	0	128,516	128,516
12	903930	A/R Sold - Maturity Yield Fee	0	395,641	395,641	0	250,128	250,128	0	145,513	145,513
TOTAL ACCOUNT 0903			1,800,880	6,329,443	8,130,323	1,302,448	4,140,923	5,443,371	498,432	2,188,520	2,686,952

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.717%	34.283%
E-ALL	12	Net Electric Plant	100.000%	63.221%	36.779%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended August 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	515,575	516,175	0	338,820	338,820	600	176,755	177,355
99	908600	DSM Tariff Rider Expense Offset	18,473,467	0	18,473,467	15,900,463	0	15,900,463	2,573,004	0	2,573,004
99	908610	Limited Income Tax Refund Program	280,436	0	280,436	280,436	0	280,436	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	638,664	0	638,664	413,122	0	413,122	225,542	0	225,542
99	908990	DSM Amortization	1,279,497	0	1,279,497	0	0	0	1,279,497	0	1,279,497
TOTAL ACCOUNT 0908			20,672,664	515,575	21,188,239	16,594,021	338,820	16,932,841	4,078,643	176,755	4,255,398

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.717%	34.283%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-12A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	939,458,646	608,815,766	330,642,880	
E-OPS	Operating & Maintenance Expense	663,698,699	427,748,684	235,950,015	
E-OPS	Book Depreciation & Amortization	71,844,170	47,321,285	24,522,885	
E-OTX	Taxes Other than FIT	53,240,783	43,646,210	9,594,573	
	Net Operating Income Before FIT	150,674,994	90,099,587	60,575,407	
E-INT	Less: Interest Expense	55,159,288	34,797,905	20,361,383	
E-SCM	Add: Schedule M Additions	77,130,357	49,327,932	27,802,425	
E-SCM	Less: Schedule M Deductions	149,800,446	86,360,721	63,439,725	
	Taxable Net Operating Income	22,845,617	18,268,893	4,576,724	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	7,995,966	6,394,113	1,601,853	
1	Production Tax Credit	(1,710,258)	(1,101,748)	(608,510)	
	Total Net Federal Income Tax	6,285,708	5,292,365	993,343	
E-DTE	Deferred FIT	24,902,239	12,728,289	12,173,950	
	Total Net FIT/Deferred FIT	31,187,947	18,020,654	13,167,293	
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 August 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	5,040,995	5,040,995	0	3,186,967	3,186,967	0	1,854,028	1,854,028
2	997002	Injuries and Damages	0	284,756	284,756	0	187,133	187,133	0	97,623	97,623
12	997003	Salvage	0	-3,558,211	-3,558,211	0	-2,249,537	-2,249,537	0	-1,308,674	-1,308,674
99	997004	Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005	FAS106 Current Retiree Medical Accrual	0	-467,164	-467,164	0	-306,908	-306,908	0	-160,256	-160,256
99	997007	Idaho PCA	3,123,476	0	3,123,476	0	0	0	3,123,476	0	3,123,476
99	997008	Idaho DSM Book Amortization	1,279,497	0	1,279,497	0	0	0	1,279,497	0	1,279,497
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	223,161	223,161	0	146,608	146,608	0	76,553	76,553
12	997016	Redemption Expense Amortization	0	1,268,825	1,268,825	0	802,164	802,164	0	466,661	466,661
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	-1,557,335	0	-1,557,335	1,200,838	0	1,200,838	-2,758,173	0	-2,758,173
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	196,515	0	196,515	52,290	0	52,290	144,225	0	144,225
4	997020	FAS87 Current Pension Accrual	0	-11,443,625	-11,443,625	0	-7,518,004	-7,518,004	0	-3,925,621	-3,925,621
99	997021	Wartsilla Generators Amortization	1,034,000	0	1,034,000	660,201	0	660,201	373,799	0	373,799
99	997024	Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	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	1,250,169	1,250,169	0	790,369	790,369	0	459,800	459,800
99	997033	BPA Residential Exchange	1,932,624	0	1,932,624	1,626,500	0	1,626,500	306,124	0	306,124
99	997034	Montana Hydro Settlement	-660,052	0	-660,052	-456,878	0	-456,878	-203,174	0	-203,174
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	-194,618	-194,618	0	-127,897	-127,897	0	-66,721	-66,721
99	997064	Chicago Climate Exchange	479,423	0	479,423	0	0	0	479,423	0	479,423
99	997065	Amortization - Unbilled Revenue Add-Ins	858,681	0	858,681	404,042	0	404,042	454,639	0	454,639
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	28,293,655	46,294,820	74,588,475	17,819,540	29,945,428	47,764,968	10,474,115	16,349,392	26,823,507
TOTAL SCHEDULE M ADDITIONS			37,761,016	39,369,341	77,130,357	24,030,759	25,297,173	49,327,932	13,730,257	14,072,168	27,802,425

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended August 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	3,422,818	3,422,818	0	2,204,979	2,204,979	0	1,217,839	1,217,839
99	997043	Washington Deferred Power Costs	-25,819,073	0	-25,819,073	-25,819,073	0	-25,819,073	0	0	0
1	997044	Non-Monetary Power Costs	0	-79,850	-79,850	0	-51,439	-51,439	0	-28,411	-28,411
1	997045	Section 199 Manufacturing Deduction	0	3,197,017	3,197,017	0	2,059,518	2,059,518	0	1,137,499	1,137,499
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)	-147,273	0	-147,273	0	0	0	-147,273	0	-147,273
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	132,714,443	132,714,443	0	84,982,366	84,982,366	0	47,732,077	47,732,077
99	997050	CS2 Levelized Return	101,976	0	101,976	0	0	0	101,976	0	101,976
99	997051	Wind Generation AFUDC - ID	97,962	0	97,962	0	0	0	97,962	0	97,962
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	102,794	0	102,794	77,361	0	77,361	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
1	997061	CDA Lake Settlement - AN	0	9,983,333	9,983,333	0	6,431,263	6,431,263	0	3,552,070	3,552,070
99	997061	CDA Lake Settlement	-1,123	0	-1,123	10,737	0	10,737	-11,860	0	-11,860
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	27,409,770	27,409,770	0	17,657,374	17,657,374	0	9,752,396	9,752,396
99	997063	CDA Lake Settlement	475,196	0	475,196	339,729	0	339,729	135,467	0	135,467
TOTAL SCHEDULE M DEDUCTIONS			-27,217,177	177,017,623	149,800,446	-27,166,476	113,527,197	86,360,721	-50,701	63,490,426	63,439,725

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.717%	34.283%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.612%	34.388%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.350%	38.650%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.034%	35.966%
E-ALL	12	Net Electric Plant	100.000%	63.221%	36.779%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended August 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	37,013,637	23,725,001	13,288,636
99	410100	Deferred Federal Income Tax Expense - Washington	-9,076,083	-9,076,083	0
99	410100	Deferred Federal Income Tax Expense - Idaho	63,642	0	63,642
		Sub-Total	28,001,196	14,648,918	13,352,278
14	411100	Deferred Federal Income Tax Expense - Allocated	-39,827	-25,528	-14,299
99	411100	Deferred Federal Income Tax Expense - Washington	-1,895,101	-1,895,101	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,164,029	0	-1,164,029
		Sub-Total	-3,098,957	-1,920,629	-1,178,328
		Total Deferred Federal Income Tax Expense	24,902,239	12,728,289	12,173,950
E-ALL	14	Net Allocated Schedule M's	100.000%	64.098%	35.902%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended August 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	1,564,964,750	989,701,502	565,279,915
	Interest Deduction for FIT Calculation	55,159,288	34,797,905	20,361,383
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 August 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	1,443,705	1,443,705	0	930,035	930,035	0	513,670	513,670
1	408150	R&P Property Tax--Production	0	8,156,103	8,156,103	0	5,254,162	5,254,162	0	2,901,941	2,901,941
1	408180	R&P Property Tax--Transmission	0	3,473,164	3,473,164	0	2,237,412	2,237,412	0	1,235,752	1,235,752
1	409100	State Income Tax--Montana & Oregon	0	354,864	354,864	0	228,603	228,603	0	126,261	126,261
TOTAL PRODUCTION & TRANSMISSION			0	13,445,806	13,445,806	0	8,661,788	8,661,788	0	4,784,018	4,784,018
DISTRIBUTION											
99	408110	State Excise Tax	17,057,911	0	17,057,911	17,057,911	0	17,057,911	0	0	0
99	408120	Municipal Occupation & License Tax	17,981,587	0	17,981,587	15,124,731	0	15,124,731	2,856,856	0	2,856,856
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	4,432,792	0	4,432,792	2,801,780	0	2,801,780	1,631,012	0	1,631,012
99	409100	State Income Tax--Idaho	304,584	0	304,584	0	0	0	304,584	0	304,584
TOTAL DISTRIBUTION			39,794,977	0	39,794,977	34,984,422	0	34,984,422	4,810,555	0	4,810,555
TOTAL TAXES OTHER THAN FIT			39,794,977	13,445,806	53,240,783	34,984,422	8,661,788	43,646,210	4,810,555	4,784,018	9,594,573

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 August 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	30,592	21,247,919	21,278,511	30,592	13,687,909	13,718,501	0	7,560,010	7,560,010
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	13,042,396	13,042,396	0	8,568,332	8,568,332	0	4,474,064	4,474,064
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,296,636	7,296,636	0	4,793,598	4,793,598	0	2,503,038	2,503,038
TOTAL INTANGIBLE PLANT			183,771	43,821,088	44,004,859	183,771	28,491,026	28,674,797	0	15,330,062	15,330,062
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,701	2,231,701	0	1,437,662	1,437,662	0	794,039	794,039
1	311XXX	Structures & Improvements	0	124,885,458	124,885,458	0	80,451,212	80,451,212	0	44,434,246	44,434,246
1	312000	Boiler Plant	0	163,837,087	163,837,087	0	105,543,851	105,543,851	0	58,293,236	58,293,236
1	314000	Turbogenerator Units	0	47,796,506	47,796,506	0	30,790,509	30,790,509	0	17,005,997	17,005,997
1	315000	Accessory Electric Equipment	0	26,403,273	26,403,273	0	17,008,988	17,008,988	0	9,394,285	9,394,285
1	316000	Miscellaneous Power Plant Equipment	0	15,536,175	15,536,175	0	10,008,404	10,008,404	0	5,527,771	5,527,771
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	380,690,200	380,690,200	0	245,240,626	245,240,626	0	135,449,574	135,449,574
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,851,092	55,851,092	0	35,979,273	35,979,273	0	19,871,819	19,871,819
1	331XXX	Structures & Improvements	0	39,900,579	39,900,579	0	25,703,953	25,703,953	0	14,196,626	14,196,626
1	332XXX	Reservoirs, Dams, & Waterways	0	116,001,554	116,001,554	0	74,728,201	74,728,201	0	41,273,353	41,273,353
1	333000	Waterwheels, Turbines, & Generators	0	128,939,787	128,939,787	0	83,063,011	83,063,011	0	45,876,776	45,876,776
1	334000	Accessory Electric Equipment	0	31,497,746	31,497,746	0	20,290,848	20,290,848	0	11,206,898	11,206,898
1	335XXX	Miscellaneous Power Plant Equipment	0	6,721,269	6,721,269	0	4,329,841	4,329,841	0	2,391,428	2,391,428
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	380,911,590	380,911,590	0	245,383,245	245,383,245	0	135,528,345	135,528,345
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	15,617,274	15,617,274	0	10,060,648	10,060,648	0	5,556,626	5,556,626
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	197,863,552	197,863,552	0	127,463,700	127,463,700	0	70,399,852	70,399,852
1	345000	Accessory Electric Equipment	0	15,790,298	15,790,298	0	10,172,110	10,172,110	0	5,618,188	5,618,188
1	346000	Miscellaneous Power Plant Equipment	0	1,351,395	1,351,395	0	870,569	870,569	0	480,826	480,826
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,441,534	274,441,534	0	176,795,237	176,795,237	0	97,646,297	97,646,297
TOTAL PRODUCTION PLANT			0	1,036,043,324	1,036,043,324	0	667,419,108	667,419,108	0	368,624,216	368,624,216

ELECTRIC UTILITY PLANT For Twelve Months Ended August 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	15,384,479	15,384,479	0	9,910,681	9,910,681	0	5,473,798	5,473,798
1	352XXX	Structures & Improvements	0	15,700,194	15,700,194	0	10,114,065	10,114,065	0	5,586,129	5,586,129
1	353000	Station Equipment	0	172,620,656	172,620,656	0	111,202,227	111,202,227	0	61,418,429	61,418,429
1	354000	Towers & Fixtures	0	17,101,536	17,101,536	0	11,016,809	11,016,809	0	6,084,727	6,084,727
1	355000	Poles & Fixtures	0	128,565,147	128,565,147	0	82,821,668	82,821,668	0	45,743,479	45,743,479
1	356000	Overhead Conductors & Devices	0	103,734,201	103,734,201	0	66,825,572	66,825,572	0	36,908,629	36,908,629
1	357000	Underground Conduit	0	2,605,243	2,605,243	0	1,678,298	1,678,298	0	926,945	926,945
1	358000	Underground Conductors & Devices	0	2,334,768	2,334,768	0	1,504,058	1,504,058	0	830,710	830,710
1	359000	Roads & Trails	0	1,870,599	1,870,599	0	1,205,040	1,205,040	0	665,559	665,559
		TOTAL TRANSMISSION PLANT	0	459,916,823	459,916,823	0	296,278,418	296,278,418	0	163,638,405	163,638,405
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,165,949	0	4,165,949	3,200,266	0	3,200,266	965,683	0	965,683
99	360400	Land Easements	64,351	0	64,351	55,597	0	55,597	8,754	0	8,754
99	361000	Structures & Improvements	12,399,756	0	12,399,756	9,171,110	0	9,171,110	3,228,646	0	3,228,646
99	362000	Station Equipment	86,915,851	0	86,915,851	56,257,645	0	56,257,645	30,658,206	0	30,658,206
99	364000	Poles, Towers, & Fixtures	199,217,337	0	199,217,337	120,981,701	0	120,981,701	78,235,636	0	78,235,636
99	365000	Overhead Conductors & Devices	130,407,638	0	130,407,638	77,133,251	0	77,133,251	53,274,387	0	53,274,387
99	366000	Underground Conduit	71,510,182	0	71,510,182	43,962,082	0	43,962,082	27,548,100	0	27,548,100
99	367000	Underground Conductors & Devices	116,132,547	0	116,132,547	74,089,217	0	74,089,217	42,043,330	0	42,043,330
99	368000	Line Transformers	161,533,024	0	161,533,024	103,860,793	0	103,860,793	57,672,231	0	57,672,231
99	369XXX	Services	110,839,623	0	110,839,623	68,376,375	0	68,376,375	42,463,248	0	42,463,248
99	370000	Meters	38,688,599	0	38,688,599	15,984,496	0	15,984,496	22,704,103	0	22,704,103
99	373XXX	Street Light & Signal Systems	27,947,538	0	27,947,538	15,497,095	0	15,497,095	12,450,443	0	12,450,443
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	959,822,395	0	959,822,395	588,569,628	0	588,569,628	371,252,767	0	371,252,767
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,873,147	2,692,360	371,881	1,230,583	1,602,464	447,332	642,564	1,089,896
4	390XXX	Structures & Improvements	6,231,289	26,501,028	32,732,317	1,701,401	17,410,115	19,111,516	4,529,888	9,090,913	13,620,801
4	391XXX	Office Furniture & Equipment	0	21,771,821	21,771,821	0	14,303,216	14,303,216	0	7,468,605	7,468,605
4	392XXX	Transportation Equipment	6,830,108	4,673,349	11,503,457	4,793,587	3,070,203	7,863,790	2,036,521	1,603,146	3,639,667
4	393000	Stores Equipment	316,859	803,111	1,119,970	122,688	527,612	650,300	194,171	275,499	469,670
4	394000	Tools, Shop & Garage Equipment	1,766,092	3,284,673	5,050,765	1,323,640	2,157,899	3,481,539	442,452	1,126,774	1,569,226
4	395000	Laboratory Equipment	471,974	2,028,130	2,500,104	279,255	1,332,400	1,611,655	192,719	695,730	888,449
4	396XXX	Power Operated Equipment	17,069,938	6,421,843	23,491,781	10,952,575	4,218,894	15,171,469	6,117,363	2,202,949	8,320,312
4	397XXX	Communications Equipment	9,769,666	40,728,928	50,498,594	5,648,208	26,757,277	32,405,485	4,121,458	13,971,651	18,093,109
4	398000	Miscellaneous Equipment	8,312	387,247	395,559	2,519	254,406	256,925	5,793	132,841	138,634
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	43,283,451	108,473,277	151,756,728	25,195,754	71,262,605	96,458,359	18,087,697	37,210,672	55,298,369
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,409,770	27,409,770	0	17,657,374	17,657,374	0	9,752,396	9,752,396
		TOTAL PLANT IN SERVICE	1,003,289,617	1,675,664,282	2,678,953,899	613,949,153	1,081,108,531	1,695,057,684	389,340,464	594,555,751	983,896,215
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,003,289,617	1,675,664,282	2,678,953,899	613,949,153	1,081,108,531	1,695,057,684	389,340,464	594,555,751	983,896,215

ELECTRIC UTILITY PLANT For Twelve Months Ended August 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	245,800,699	245,800,699	0	158,344,810	158,344,810	0	87,455,889	87,455,889
1	108000	Hydro Production Plant	0	92,250,006	92,250,006	0	59,427,454	59,427,454	0	32,822,552	32,822,552
1	108X03	Other Production Plant	0	48,907,007	48,907,007	0	31,505,894	31,505,894	0	17,401,113	17,401,113
1	108X04	Transmission Plant	0	152,656,720	152,656,720	0	98,341,459	98,341,459	0	54,315,261	54,315,261
E-ADP	108X05	Distribution Plant	291,283,172	0	291,283,172	178,419,681	0	178,419,681	112,863,491	0	112,863,491
E-ADP	108X06	General Plant - Non-Transportation	14,387,100	41,152,973	55,540,073	8,087,190	27,035,857	35,123,047	6,299,910	14,117,116	20,417,026
E-ADP	108X07	General Plant - Transportation	3,783,903	2,588,986	6,372,889	2,655,647	1,700,860	4,356,507	1,128,256	888,126	2,016,382
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-220,483	-220,483	0	-142,035	-142,035	0	-78,448	-78,448
TOTAL ACCUMULATED DEPRECIATION			309,454,175	583,135,908	892,590,083	189,162,518	376,214,299	565,376,817	120,291,657	206,921,609	327,213,266
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	11,960	3,636,828	3,648,788	11,960	2,342,845	2,354,805	0	1,293,983	1,293,983
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	74,063	74,063	0	48,656	48,656	0	25,407	25,407
E-CAM	111X08	Intangible Plant-Computer Software	0	9,205,435	9,205,435	0	6,047,603	6,047,603	0	3,157,832	3,157,832
TOTAL ACCUMULATED AMORTIZATION			122,638	12,916,758	13,039,396	122,638	8,439,388	8,562,026	0	4,477,370	4,477,370
NET ELECTRIC UTILITY PLANT			693,712,804	1,079,611,616	1,773,324,420	424,663,997	696,454,844	1,121,118,841	269,048,807	383,156,772	652,205,579

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 August 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	693,712,804	1,079,611,616	1,773,324,420	424,663,997	696,454,844	1,121,118,841	269,048,807	383,156,772	652,205,579
	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)	12,388,635	0	12,388,635	7,852,145	0	7,852,145	4,536,490	0	4,536,490
4	Deferred Gain on Sale of General Office (190850)	0	194,466	194,466	0	127,756	127,756	0	66,710	66,710
12	Deferred F.I.T. - Plant In Service (282900)	0	-241,312,026	-241,312,026	0	-152,559,876	-152,559,876	0	-88,752,150	-88,752,150
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,789,929	-8,789,929	0	-5,774,632	-5,774,632	0	-3,015,297	-3,015,297
99	ADFIT - Boulder Park Idaho Write Off (190040)	658,206	0	658,206	0	0	0	658,206	0	658,206
99	Spokane River Relicensing (283322)	-3,338	0	-3,338	0	0	0	-3,338	0	-3,338
1	ADFIT - Lake CDA CDR Fund (283324)	0	-145,417	-145,417	0	-93,678	-93,678	0	-51,739	-51,739
99	ADFIT - MT Lease Payments (283365)	-2,717,260	0	-2,717,260	-1,789,687	0	-1,789,687	-927,573	0	-927,573
1	ADFIT - MT Lease Payments (283382)	-126,844	-6,844,766	-6,971,610	-96,895	-4,409,398	-4,506,293	-29,949	-2,435,368	-2,465,317
12	Electric portion of Bond Redemptions (283850)	0	-3,002,320	-3,002,320	0	-1,898,097	-1,898,097	0	-1,104,223	-1,104,223
1	Colstrip PCB (283200)	0	-634,637	-634,637	0	-408,833	-408,833	0	-225,804	-225,804
	TOTAL ACCUM DEFERRED INCOME TAX	10,199,399	-260,534,629	-250,335,230	5,965,563	-165,016,758	-159,051,195	4,233,836	-95,517,871	-91,284,035
	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)	5,459,514	0	5,459,514	3,918,631	0	3,918,631	1,540,883	0	1,540,883
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)	719,403	0	719,403	0	0	0	719,403	0	719,403
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,070,415	0	1,070,415	0	0	0	1,070,415	0	1,070,415
99	Invest in Exchange Power (124900, 124930)	25,724,930	0	25,724,930	25,724,930	0	25,724,930	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)	-2,195,539	0	-2,195,539	-703,632	0	-703,632	-1,491,907	0	-1,491,907
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	Spokane River Relicensing (182322)	59,356	0	59,356	0	0	0	59,356	0	59,356
1	Lake CDA CDR Refund (182324)	0	9,983,333	9,983,333	0	6,431,263	6,431,263	0	3,552,070	3,552,070
99	Montana Riverbed Settlement (186360)	7,763,600	0	7,763,600	5,113,389	0	5,113,389	2,650,211	0	2,650,211
99	Nez Perce Settlement - Idaho (186800)	325,558	0	325,558	0	0	0	325,558	0	325,558
4	Gain on Sale of General Office Bldg (253850)	0	-555,594	-555,594	0	-365,003	-365,003	0	-190,591	-190,591
	TOTAL OTHER ADJUSTMENTS	32,547,821	9,427,739	41,975,560	27,998,859	6,066,260	34,065,119	4,548,962	3,361,479	7,910,441
	NET RATE BASE	736,460,024	828,504,726	1,564,964,750	458,628,419	537,504,346	996,132,765	277,831,605	291,000,380	568,831,985

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%	63.221%	36.779%
E-ALL	13	Net Electric General Plant	100.000%	63.420%	36.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended August 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	3,493,433	2,516,809	675,840	300,785
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,503,136</u>	<u>2,524,475</u>	<u>677,877</u>	<u>300,785</u>
7	404X32 PC Software	Utility 7	1,658,925	1,195,156	320,936	142,833
8		Utility 8	88,761	0	61,227	27,534
9		Utility 9	0	0	0	0
	TOTAL		<u>1,747,686</u>	<u>1,195,156</u>	<u>382,163</u>	<u>170,367</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 August 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	6,159,588	4,437,614	1,191,634	530,341
8	Utility 8	125,296	0	86,429	38,867
9	Utility 9	680,263	537,435	142,828	0
9	Utility 9 - Washington	96,451	76,200	20,251	0
9	Utility 9 - Idaho	311,794	246,330	65,464	0
		<u>7,373,392</u>	<u>5,297,579</u>	<u>1,506,606</u>	<u>569,208</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,703	10,826	2,877	0
TOTAL ACCOUNT 403		<u>15,655</u>	<u>12,232</u>	<u>3,255</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 August 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
389XXX Land & Land Rights														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	218,622	0	0	0	0	218,622	0	0	218,622	0	0	0
99		Utility 2	379,071	0	0	0	0	0	0	0	0	379,071	0	379,071
7		Utility 7	2,279,472	0	0	1,642,223	1,642,223	0	0	440,987	440,987	0	196,263	196,263
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	4,173,250	371,881	447,332	1,873,147	2,692,360	317,452	91,800	496,305	905,557	379,071	196,263	575,334
390XXX Structures & Improvements														
99		Utility 0	2,199,941	450,428	1,138,182	611,331	2,199,941	0	0	0	0	0	0	0
99		Utility 1	859,376	0	0	0	0	859,376	0	0	859,376	0	0	0
99		Utility 2	3,100,436	0	0	0	0	0	0	0	0	3,100,436	0	3,100,436
7		Utility 7	31,969,911	0	0	23,032,403	23,032,403	0	0	6,184,899	6,184,899	0	2,752,609	2,752,609
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,583,430	1,250,973	0	0	1,250,973	332,457	0	0	332,457	0	0	0
9		Utility 9 - Idaho	4,293,081	0	3,391,706	0	3,391,706	0	901,375	0	901,375	0	0	0
9		Utility 9 - Allocated	3,616,645	0	0	2,857,294	2,857,294	0	0	759,351	759,351	0	0	0
		TOTAL ACCOUNT	47,622,820	1,701,401	4,529,888	26,501,028	32,732,317	1,191,833	901,375	6,944,250	9,037,458	3,100,436	2,752,609	5,853,045
391XXX Office Furniture & Equipment														
99		Utility 0	816,869	0	0	816,869	816,869	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	29,086,325	0	0	20,954,952	20,954,952	0	0	5,627,040	5,627,040	0	2,504,333	2,504,333
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	30,282,065	0	0	21,771,821	21,771,821	0	0	5,888,385	5,888,385	0	2,621,859	2,621,859
392XXX Transportation Equipment														
99		Utility 0	9,852,589	4,178,767	1,638,826	4,034,996	9,852,589	0	0	0	0	0	0	0
99		Utility 1	4,158,797	0	0	0	0	2,694,331	921,653	542,813	4,158,797	0	0	0
99		Utility 2	1,892,714	0	0	0	0	0	0	0	0	1,892,714	0	1,892,714
7		Utility 7	141,264	0	0	101,772	101,772	0	0	27,329	27,329	0	12,163	12,163
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	778,214	614,820	0	0	614,820	163,394	0	0	163,394	0	0	0
9		Utility 9 - Idaho	503,386	0	397,695	0	397,695	0	105,691	0	105,691	0	0	0
9		Utility 9 - Allocated	679,182	0	0	536,581	536,581	0	0	142,601	142,601	0	0	0
		TOTAL ACCOUNT	18,006,146	4,793,587	2,036,521	4,673,349	11,503,457	2,857,725	1,027,344	712,743	4,597,812	1,892,714	12,163	1,904,877

COMMON GENERAL PLANT For Twelve Months Ended August 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
99	393000	Stores Equipment												
		Utility 0	344,030	14,010	19,235	310,785	344,030	0	0	0	0	0	0	0
		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
		Utility 2	57,314	0	0	0	0	0	0	0	0	57,314	0	57,314
		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	137,560	108,678	0	0	108,678	28,882	0	0	28,882	0	0	0
		Utility 9 - Idaho	221,427	0	174,936	0	174,936	0	46,491	0	46,491	0	0	0
		Utility 9 - Allocated	623,166	0	0	492,326	492,326	0	0	130,840	130,840	0	0	0
		TOTAL ACCOUNT	1,467,768	122,688	194,171	803,111	1,119,970	113,153	46,491	130,840	290,484	57,314	0	57,314
99	394000	Tools, Shop, & Garage Equipment												
		Utility 0	3,407,303	1,288,780	434,922	1,683,601	3,407,303	0	0	0	0	0	0	0
		Utility 1	1,874,427	0	0	0	0	991,269	456,122	427,036	1,874,427	0	0	0
		Utility 2	976,665	0	0	0	0	0	0	0	0	976,665	0	976,665
		Utility 7	1,906,365	0	0	1,373,422	1,373,422	0	0	368,805	368,805	0	164,138	164,138
		Utility 8	796,997	0	0	0	0	0	0	549,769	549,769	0	247,228	247,228
		Utility 9 - Wa	44,124	34,860	0	0	34,860	9,264	0	0	9,264	0	0	0
		Utility 9 - Idaho	9,531	0	7,530	0	7,530	0	2,001	0	2,001	0	0	0
		Utility 9 - Allocated	288,150	0	0	227,650	227,650	0	0	60,500	60,500	0	0	0
		TOTAL ACCOUNT	9,303,562	1,323,640	442,452	3,284,673	5,050,765	1,000,533	458,123	1,406,110	2,864,766	976,665	411,366	1,388,031
99	395000	Laboratory Equipment												
		Utility 0	1,920,031	257,373	185,734	1,476,924	1,920,031	0	0	0	0	0	0	0
		Utility 1	387,209	0	0	0	0	126,008	41,095	220,106	387,209	0	0	0
		Utility 2	294,032	0	0	0	0	0	0	0	0	294,032	0	294,032
		Utility 7	315,794	0	0	227,511	227,511	0	0	61,094	61,094	0	27,190	27,190
		Utility 8	11,071	0	0	0	0	0	0	7,637	7,637	0	3,434	3,434
		Utility 9 - Wa	27,697	21,882	0	0	21,882	5,815	0	0	5,815	0	0	0
		Utility 9 - Idaho	8,841	0	6,985	0	6,985	0	1,856	0	1,856	0	0	0
		Utility 9 - Allocated	409,720	0	0	323,695	323,695	0	0	86,025	86,025	0	0	0
		TOTAL ACCOUNT	3,374,395	279,255	192,719	2,028,130	2,500,104	131,823	42,951	374,862	549,636	294,032	30,624	324,656
99	396XXX	Power Operated Equipment												
		Utility 0	21,896,370	10,506,179	5,799,884	5,590,307	21,896,370	0	0	0	0	0	0	0
		Utility 1	3,719,490	0	0	0	0	2,588,314	763,032	368,144	3,719,490	0	0	0
		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	565,029	446,396	0	0	446,396	118,633	0	0	118,633	0	0	0
		Utility 9 - Idaho	401,852	0	317,479	0	317,479	0	84,373	0	84,373	0	0	0
		Utility 9 - Allocated	547,296	0	0	432,386	432,386	0	0	114,910	114,910	0	0	0
		TOTAL ACCOUNT	27,727,907	10,952,575	6,117,363	6,421,843	23,491,781	2,706,947	847,405	590,238	4,144,590	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended August 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	36,968,627	5,290,005	1,919,906	29,758,716	36,968,627	0	0	0	0	0	0	0
99		Utility 1	649,605	0	0	0	0	368,741	280,864	0	649,605	0	0	0
99		Utility 2	499,135	0	0	0	0	0	0	0	0	499,135	0	499,135
7		Utility 7	7,179,885	0	0	5,172,676	5,172,676	0	0	1,389,021	1,389,021	0	618,188	618,188
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	453,398	358,203	0	0	358,203	95,195	0	0	95,195	0	0	0
9		Utility 9 - Idaho	2,786,633	0	2,201,552	0	2,201,552	0	585,081	0	585,081	0	0	0
9		Utility 9 - Allocated	7,338,281	0	0	5,797,536	5,797,536	0	0	1,540,745	1,540,745	0	0	0
		TOTAL ACCOUNT	56,803,931	5,648,208	4,121,458	40,728,928	50,498,594	463,936	865,945	3,570,154	4,900,035	499,135	906,167	1,405,302
	398000	Miscellaneous Equipment												
99		Utility 0	3,103	0	2,440	663	3,103	0	0	0	0	0	0	0
99		Utility 1	9,139	0	0	0	0	0	0	9,139	9,139	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	527,025	0	0	379,690	379,690	0	0	101,958	101,958	0	45,377	45,377
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,188	2,519	0	0	2,519	669	0	0	669	0	0	0
9		Utility 9 - Idaho	4,244	0	3,353	0	3,353	0	891	0	891	0	0	0
9		Utility 9 - Allocated	8,726	0	0	6,894	6,894	0	0	1,832	1,832	0	0	0
		TOTAL ACCOUNT	555,425	2,519	5,793	387,247	395,559	669	891	112,929	114,489	0	45,377	45,377
		TOTAL GENERAL PLANT	199,317,269	25,195,754	18,087,697	108,473,277	151,756,728	8,784,071	4,282,325	20,226,816	33,293,212	7,243,201	7,024,130	14,267,331

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 August 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	38,377,971	38,377,971	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,148	-85,148	0	0
99	108X06	Utility 1	3,810,322	0	3,810,322	0
99	108X06	Utility 2	1,846,103	0	0	1,846,103
7	108X06	Utility 7	8,580,690	6,181,872	1,660,020	738,797
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-339,521	-244,605	-65,684	-29,233
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	754,991	0	520,793	234,198
9	108X06	Utility 9	14,315,709	11,309,983	3,005,726	0
Total			67,261,117	55,540,073	8,931,177	2,789,865

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,797,523	5,797,523	0	0
99	108X07	Utility 1	662,874	0	662,874	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	885,935	0	0	885,935
7	108X07	Utility 7	26,944	19,412	5,213	2,320
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	703,704	555,954	147,750	0
9	108X07	Utility 9	0	0	0	0
Total			8,076,980	6,372,889	815,837	888,255

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 August 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	Direct	Allocated	Total
DISTRIBUTION PLANT:														
E-PLT		Plant in Service	959,822,395	0	959,822,395	588,569,628	0	588,569,628	371,252,767	0	371,252,767			
E-PLT	360200	Less Land and Land Rights	4,165,949	0	4,165,949	3,200,266	0	3,200,266	965,683	0	965,683			
		Depreciable Distribution Plant	955,656,446	0	955,656,446	585,369,362	0	585,369,362	370,287,084	0	370,287,084			
		Percentage		0.000%	100.000%			61.253%			38.747%			
ALLOCATION BASED ON DEPRECIABLE PLANT														
	108X05	Accumulated Depreciation		0	291,283,172	178,419,681			112,863,491					
JURISDICTIONAL ALLOCATION:														
99	108X05	Accumulated Depreciation	291,283,172	0	291,283,172	178,419,681	0	178,419,681	112,863,491	0	112,863,491			
GENERAL PLANT - NON TRANSPORTATION														
E-PLT		General Plant In Service	43,283,451	108,473,277	151,756,728	25,195,754	71,262,605	96,458,359	18,087,697	37,210,672	55,298,369			
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,873,147	2,692,360	371,881	1,230,583	1,602,464	447,332	642,564	1,089,896			
E-PLT	392XXX	Less: General Transportation Plant	6,830,108	4,673,349	11,503,457	4,793,587	3,070,203	7,863,790	2,036,521	1,603,146	3,639,667			
		Depreciable Non Transport General Plant	35,634,130	101,926,781	137,560,911	20,030,286	66,961,819	86,992,105	15,603,844	34,964,962	50,568,806			
		Percentage		74.096%	100.000%			14.561%			11.343%			
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,152,973	55,540,073	8,087,190			6,299,910					
	403X60	Common Depreciation Expense (C-DEP)		3,686,312	4,975,049	724,417			564,320					
	403X60	Washington Depreciation Expense (C-DEP)			76,200	76,200			0					
	403X60	Idaho Depreciation Expense (C-DEP)			246,330	0			246,330					
	403X60	Depreciation Expense		1,845,401	2,467,973	446,185			176,387					
JURISDICTIONAL ALLOCATION:														
4	108X06	Accumulated Depreciation--Electric General Plant	14,387,100	41,152,973	55,540,073	8,087,190	27,035,857	35,123,047	6,299,910	14,117,116	20,417,026			
4	403X60	Depreciation Expense (C-DEP)	1,288,737	3,686,312	4,975,049	724,417	2,421,760	3,146,177	564,320	1,264,552	1,828,872			
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	322,530	0	322,530	76,200	0	76,200	246,330	0	246,330			
4	403X60	Depreciation Expense	622,572	1,845,401	2,467,973	446,185	1,212,355	1,658,540	176,387	633,046	809,433			
		Total Depreciation Expense	2,233,839	5,531,713	7,765,552	1,246,802	3,634,115	4,880,917	987,037	1,897,598	2,884,635			
GENERAL PLANT--TRANSPORTATION														
E-PLT	392XXX	Transportation General Plant	6,830,108	4,673,349	11,503,457	4,793,587	3,070,203	7,863,790	2,036,521	1,603,146	3,639,667			
		Percentage		40.625%	100.000%			41.671%			17.704%			
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,588,986	6,372,889	2,655,647			1,128,256					
	403X70	Depreciation Expense (C-DEP)		4,969	12,232	5,097			2,166					
	403X70	Depreciation Expense		43,214	90,625	30,350			17,062					
JURISDICTIONAL ALLOCATION:														
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,783,903	2,588,986	6,372,889	2,655,647	1,700,860	4,356,507	1,128,256	888,126	2,016,382			
4	403X70	Depreciation Expense (C-DEP)	7,263	4,969	12,232	5,097	3,264	8,361	2,166	1,705	3,871			
4	403X70	Depreciation Expense	47,412	43,214	90,626	30,350	28,390	58,740	17,062	14,824	31,886			
	403X70	Total Depreciation Expense	54,675	48,183	102,858	35,447	31,654	67,101	19,228	16,529	35,757			
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 August 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	525,843	0	0	525,843	525,843	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	17,373,484	0	0	12,516,553	12,516,553	0	0	3,361,074	3,361,074	0	1,495,857	1,495,857
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	17,945,767	0	0	13,042,396	13,042,396	0	0	3,361,074	3,361,074	46,440	1,495,857	1,542,297
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	906,521	0	0	906,521	906,521	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	8,869,739	0	0	6,390,115	6,390,115	0	0	1,715,940	1,715,940	0	763,685	763,685
8		Utility 8	634,305	0	0	0	0	0	0	437,544	437,544	0	196,761	196,761
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,421,154	0	0	7,296,636	7,296,636	0	0	2,164,073	2,164,073	0	960,446	960,446
	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	28,978,878	0	0	20,492,346	20,492,346	249,449	168,450	5,565,891	5,983,790	46,440	2,456,303	2,502,743

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 August 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	722,289	722,289	0	0
99		Utility 1	4,379	0	4,379	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	15,867	0	0	15,867
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,762,981	8,474,522	2,275,666	1,012,793
8		Utility 8	479,016	0	330,425	148,591
9		Utility 9	10,916	8,624	2,292	0
Total			12,995,448	9,205,435	2,612,762	1,177,251

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	93,665	67,480	18,120	8,065
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			101,997	74,063	19,869	8,065

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 August 31, 2009 Average of Monthly Averages Basis		Report ID: E-CAM-12A
Ref/Basis	Account	Description

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

			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service											
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	13,042,396	13,042,396	0	8,568,332	8,568,332	0	4,474,064	4,474,064
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,296,636	7,296,636	0	4,793,598	4,793,598	0	2,503,038	2,503,038
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	20,339,032	20,339,032	0	13,361,930	13,361,930	0	6,977,102	6,977,102
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		9,205,435	9,205,435	0			0		
		Amortization Expense (404X3X)		3,997,702	3,997,702	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	9,205,435	9,205,435	0	6,047,603	6,047,603	0	3,157,832	3,157,832
4		Amortization Expense (404X3X)	0	3,997,702	3,997,702	0	2,626,330	2,626,330	0	1,371,372	1,371,372
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 August 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	-10,448,248	-7,527,336	-2,021,318	-899,594
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,598,138	-1,262,593	-335,545	0
Total			<u>-12,046,386</u>	<u>-8,789,929</u>	<u>-2,356,863</u>	<u>-899,594</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%