

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200901 , State Code : WA

Accounting Period:200901	State Code:WA
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	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
REVENUE CLASS						
01 RESIDENTIAL	209,807	330,674,994	26,723,523	209,807	330,674,994	26,723,523
18 THEFT OF SERVICE-ELECTRIC	0	0	1,208	0	0	1,208
21 FIRM COMMERCIAL	22,791	200,253,285	16,587,065	22,791	200,253,285	16,587,065
31 FIRM- INDUSTRIAL	356	60,476,677	3,361,473	356	60,476,677	3,361,473
39 FIRM-PUMPING-IRRIGATION ONLY	550	321,948	27,278	550	321,948	27,278
51 LIGHTING-PUBLIC STREET AND HIWAY	318	1,453,885	384,548	318	1,453,885	384,548
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	4
80 INTERDEPARTMENT REVENUE	43	1,022,234	76,254	43	1,022,234	76,254
83 MISC-SERVICE REVENUE SNP	0	0	23,218	0	0	23,218
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	31,186	0	0	31,186
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	279
Total WA	233,865	594,203,023	47,216,036	233,865	594,203,023	47,216,036

ELECTRIC RATE OF RETURN For Month Ended January 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	12,087,251	8,176,376	3,910,875
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	12,087,251	8,160,097	3,927,154
E-APL		Electric Net Rate Base	1,551,082,177	985,103,650	565,978,527
		RATE OF RETURN	0.779%	0.828%	0.694%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:				
For Month Ended January 31, 2009		E-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers	1/31/2009	355,811	233,865	121,946
		Percent		100.000%	65.727%	34.273%
3	E-OPS	Direct Distribution Operating Expense		2,395,402	1,690,201	705,201
		Percent		100.000%	70.560%	29.440%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4	Total Percentages			400.000%	262.785%	137.215%
	Percent			100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input	1/1/2009	Elec/Gas North/Oregon 4-Factor				
		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	XXXXXXX
		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	XXXXXXX
		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	1/1/2009	Gas North/Oregon 4-Factor				
		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	XXXXXXX
		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	XXXXXXX
		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 January 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho		
		Input					
		Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
		Adjustments		0	0	0	0
		Total		77,102,714	64,212,125	12,890,589	0
		Percentage		100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894		46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
		Total		50,381,752	43,211,491	7,170,261	0
		Percentage		100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08		573,653	354,732	218,921	0
		Percentage		100.000%	61.837%	38.163%	0.000%
		Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
		Percentage		100.000%	85.131%	14.869%	0.000%
		Total Percentages		400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant		670,878,802	408,750,659	262,128,143	
		Percent		100.000%	60.928%	39.072%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		6,135,287	3,915,372	2,219,915	
		Percent		100.000%	63.817%	36.183%	
12	E-PLT	Net Electric Plant		1,772,133,761	1,117,080,662	655,053,099	
		Percent		100.000%	63.036%	36.964%	
13	E-PLT	Net Electric General Plant		90,533,138	57,063,980	33,469,158	
		Percent		100.000%	63.031%	36.969%	
14	E-SCM	Net Allocated Schedule M's		-5,662,846	-3,582,538	-2,080,308	
		Percent		100.000%	63.264%	36.736%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 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	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	-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 January 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	39,584,156	0	39,584,156	26,723,523	0	26,723,523	12,860,633	0	12,860,633
99	442200	Commercial - Firm & Int.	24,234,327	0	24,234,327	16,587,065	0	16,587,065	7,647,262	0	7,647,262
1	442300	Industrial	8,630,972	0	8,630,972	3,388,751	0	3,388,751	5,242,221	0	5,242,221
99	444000	Public Street & Highway Lighting	579,076	0	579,076	384,548	0	384,548	194,528	0	194,528
99	499XXX	Unbilled Revenue	-4,460,479	0	-4,460,479	-1,613,286	0	-1,613,286	-2,847,193	0	-2,847,193
99	448000	Interdepartmental Revenue	102,599	0	102,599	76,254	0	76,254	26,345	0	26,345
TOTAL SALES TO ULTIMATE CUSTOMERS			68,670,651	0	68,670,651	45,546,855	0	45,546,855	23,123,796	0	23,123,796
1	447XXX	Sales for Resale	0	22,741,862	22,741,862	0	14,650,308	14,650,308	0	8,091,554	8,091,554
TOTAL SALES OF ELECTRICITY			68,670,651	22,741,862	91,412,513	45,546,855	14,650,308	60,197,163	23,123,796	8,091,554	31,215,350
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	37,343	0	37,343	24,430	0	24,430	12,913	0	12,913
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	210,561	2,330	212,891	142,273	1,501	143,774	68,288	829	69,117
1	456XXX	Other Electric Revenues	9,797	6,618,243	6,628,040	9,759	4,263,472	4,273,231	38	2,354,771	2,354,809
TOTAL OTHER OPERATING REVENUE			257,701	6,645,775	6,903,476	176,462	4,281,208	4,457,670	81,239	2,364,567	2,445,806
TOTAL ELECTRIC REVENUE			68,928,352	29,387,637	98,315,989	45,723,317	18,931,516	64,654,833	23,205,035	10,456,121	33,661,156
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	33,032	33,032	0	21,279	21,279	0	11,753	11,753
1	501000	Fuel	0	2,320,922	2,320,922	0	1,495,138	1,495,138	0	825,784	825,784
1	502000	Steam Expense	0	394,572	394,572	0	254,183	254,183	0	140,389	140,389
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	70,767	70,767	0	45,588	45,588	0	25,179	25,179
1	506000	Miscellaneous Steam Power Generation Expense	0	205,068	205,068	0	132,105	132,105	0	72,963	72,963
1	507000	Rent	0	-1,577	-1,577	0	-1,016	-1,016	0	-561	-561
MAINTENANCE											
1	510000	Supervision & Engineering	0	51,607	51,607	0	33,245	33,245	0	18,362	18,362
1	511000	Structures	0	66,017	66,017	0	42,528	42,528	0	23,489	23,489
1	512000	Boiler Plant	0	340,329	340,329	0	219,240	219,240	0	121,089	121,089
1	513000	Electric Plant	0	18,597	18,597	0	11,980	11,980	0	6,617	6,617
1	514000	Miscellaneous Steam Plant	0	66,229	66,229	0	42,665	42,665	0	23,564	23,564
TOTAL STEAM POWER GENERATION EXP			0	3,565,563	3,565,563	0	2,296,935	2,296,935	0	1,268,628	1,268,628

ELECTRIC OPERATING STATEMENT For Month Ended January 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	118,149	118,149	0	76,112	76,112	0	42,037	42,037
1	536000	Water for Power	0	55,871	55,871	0	35,992	35,992	0	19,879	19,879
1	537000	Hydraulic Expense	40,229	32,958	73,187	11,463	21,232	32,695	28,766	11,726	40,492
1	538000	Electric Expense	0	424,885	424,885	0	273,711	273,711	0	151,174	151,174
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	77,426	77,426	0	49,878	49,878	0	27,548	27,548
1	540000	Rent	86,443	59,305	145,748	56,386	38,204	94,590	30,057	21,101	51,158
1	540100	MT Trust Funds Land Settlement Rents	365,050	0	365,050	235,165	0	235,165	129,885	0	129,885
MAINTENANCE											
1	541000	Supervision & Engineering	0	7,822	7,822	0	5,039	5,039	0	2,783	2,783
1	542000	Structures	0	16,119	16,119	0	10,384	10,384	0	5,735	5,735
1	543000	Reservoirs, Dams, & Waterways	0	15,288	15,288	0	9,849	9,849	0	5,439	5,439
1	544000	Electric Plant	0	150,435	150,435	0	96,910	96,910	0	53,525	53,525
1	545000	Miscellaneous Hydraulic Plant	0	27,520	27,520	0	17,728	17,728	0	9,792	9,792
TOTAL HYDRO POWER GENERATION EXP			491,722	985,778	1,477,500	303,014	635,039	938,053	188,708	350,739	539,447
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	44,657	44,657	0	28,768	28,768	0	15,889	15,889
1	547000	Fuel	0	6,539,393	6,539,393	0	4,212,677	4,212,677	0	2,326,716	2,326,716
1	548000	Generation Expense	0	375,337	375,337	0	241,792	241,792	0	133,545	133,545
1	549000	Miscellaneous Other Power Generation Expense	0	14,243	14,243	0	9,175	9,175	0	5,068	5,068
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
MAINTENANCE											
1	551000	Supervision & Engineering	0	-3,493	-3,493	0	-2,250	-2,250	0	-1,243	-1,243
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	90,960	90,960	0	58,596	58,596	0	32,364	32,364
1	554000	Miscellaneous Other Power Generation Plant	0	4,122	4,122	0	2,655	2,655	0	1,467	1,467
TOTAL OTHER POWER GENERATION EXP			0	7,062,400	7,062,400	0	4,549,597	4,549,597	0	2,512,803	2,512,803
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,618,857	32,177,261	33,796,118	0	20,728,591	20,728,591	1,618,857	11,448,670	13,067,527
1	556000	System Control & Load Dispatching	0	43,687	43,687	0	28,143	28,143	0	15,544	15,544
E-557	557XXX	Other Expense	4,784,447	8,267,736	13,052,183	3,389,755	5,326,075	8,715,830	1,394,692	2,941,661	4,336,353
TOTAL OTHER POWER SUPPLY EXPENSE			6,403,304	40,488,684	46,891,988	3,389,755	26,082,809	29,472,564	3,013,549	14,405,875	17,419,424
TOTAL POWER PRODUCTION O&M EXP			6,895,026	52,102,425	58,997,451	3,692,769	33,564,380	37,257,149	3,202,257	18,538,045	21,740,302

ELECTRIC OPERATING STATEMENT For Month Ended January 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	160,211	179,295	13,184	103,208	116,392	5,900	57,003	62,903
1	561000	Load Dispatching	0	178,493	178,493	0	114,985	114,985	0	63,508	63,508
1	562000	Station Expense	0	8,706	8,706	0	5,608	5,608	0	3,098	3,098
1	563000	Overhead Line Expense	0	37,103	37,103	0	23,902	23,902	0	13,201	13,201
1	565000	Transmission of Electricity by Others	0	1,207,892	1,207,892	0	778,124	778,124	0	429,768	429,768
1	566000	Miscellaneous Transmission Expense	0	574,126	574,126	0	369,852	369,852	0	204,274	204,274
1	567000	Rent	0	12,181	12,181	0	7,847	7,847	0	4,334	4,334
MAINTENANCE											
1	568000	Supervision & Engineering	0	35,007	35,007	0	22,552	22,552	0	12,455	12,455
1	569000	Structures	13,826	6,374	20,200	13,826	4,106	17,932	0	2,268	2,268
1	570000	Station Equipment	0	-9,443	-9,443	0	-6,083	-6,083	0	-3,360	-3,360
1	571000	Overhead Lines	18,803	127,722	146,525	17,807	82,279	100,086	996	45,443	46,439
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	1,180	1,180	0	760	760	0	420	420
TOTAL TRANSMISSION OPERATING EXP			51,713	2,339,552	2,391,265	44,817	1,507,140	1,551,957	6,896	832,412	839,308
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,225,516	2,225,516	0	1,433,677	1,433,677	0	791,839	791,839
1	403X40	Depreciation Expense--Transmission Plant	0	779,126	779,126	0	501,913	501,913	0	277,213	277,213
1	404X30	Amortization of Limited-Term Plant	232	7,749	7,981	232	4,992	5,224	0	2,757	2,757
1	404X20	Amortization of Hydro Licensing Costs	0	28,133	28,133	0	18,123	18,123	0	10,010	10,010
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	25,711	25,711	0	16,563	16,563	0	9,148	9,148
99	407482	Reg Credit Amt Lake CDA Settlement	-25,711	0	-25,711	-16,563	0	-16,563	-9,148	0	-9,148
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	-265,689	0	-265,689	-189,925	0	-189,925	-75,764	0	-75,764
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,257,102	1,257,102	0	809,825	809,825	0	447,277	447,277
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-129,745	4,323,337	4,193,592	2,103	2,785,093	2,787,196	-131,848	1,538,244	1,406,396
TOTAL PRODUCTION & TRANS EXPENSE			6,816,994	58,765,314	65,582,308	3,739,689	37,856,613	41,596,302	3,077,305	20,908,701	23,986,006

ELECTRIC OPERATING STATEMENT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-IA
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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	20,221	83,449	103,670	13,363	58,882	72,245	6,858	24,567	31,425
3	582000	Station Expense	50,185	227	50,412	26,252	160	26,412	23,933	67	24,000
3	583000	Overhead Line Expense	124,096	87,733	211,829	73,115	61,904	135,019	50,981	25,829	76,810
3	584000	Underground Line Expense	18,196	0	18,196	11,907	0	11,907	6,289	0	6,289
3	585000	Street Light & Signal System Operation Expense	14,090	0	14,090	5,830	0	5,830	8,260	0	8,260
3	586000	Meter Expense	117,363	0	117,363	109,059	0	109,059	8,304	0	8,304
3	587000	Customer Installations Expense	89,115	0	89,115	40,738	0	40,738	48,377	0	48,377
3	588000	Miscellaneous Distribution Expense	296,958	179,016	475,974	213,797	126,314	340,111	83,161	52,702	135,863
3	589000	Rent	0	50,105	50,105	0	35,354	35,354	0	14,751	14,751
MAINTENANCE:											
3	590000	Supervision & Engineering	45,442	46,346	91,788	32,175	32,702	64,877	13,267	13,644	26,911
3	591000	Structures	19,399	0	19,399	18,703	0	18,703	696	0	696
3	592000	Station Equipment	72,311	11,511	83,822	64,718	8,122	72,840	7,593	3,389	10,982
3	593000	Overhead Lines	1,243,997	0	1,243,997	853,657	0	853,657	390,340	0	390,340
3	594000	Underground Lines	145,540	0	145,540	123,495	0	123,495	22,045	0	22,045
3	595000	Line Transformers	47,907	10,939	58,846	41,239	7,719	48,958	6,668	3,220	9,888
3	596000	Street Light & Signal System Maintenance Exp	47,024	0	47,024	32,446	0	32,446	14,578	0	14,578
3	597000	Meters	14,685	0	14,685	10,106	0	10,106	4,579	0	4,579
3	598000	Miscellaneous Distribution Expense	28,873	0	28,873	19,601	0	19,601	9,272	0	9,272
TOTAL DISTRIBUTION OPERATING EXP			2,395,402	469,326	2,864,728	1,690,201	331,157	2,021,358	705,201	138,169	843,370
99	403X50	Depreciation Expense--Distribution Plant	2,156,424	0	2,156,424	1,365,754	0	1,365,754	790,670	0	790,670
E-OTX		Taxes Other Than FIT--Distribution	4,019,417	0	4,019,417	3,482,393	0	3,482,393	537,024	0	537,024
TOTAL DISTRIBUTION EXPENSES			8,571,243	469,326	9,040,569	6,538,348	331,157	6,869,505	2,032,895	138,169	2,171,064
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	35,613	35,613	0	23,407	23,407	0	12,206	12,206
2	902000	Meter Reading Expenses	200,990	4,325	205,315	172,311	2,843	175,154	28,679	1,482	30,161
E-903	903XXX	Customer Records & Collection Expenses	111,980	456,670	568,650	73,113	299,592	372,705	38,867	157,078	195,945
2	904000	Uncollectible Accounts	0	212,485	212,485	0	139,660	139,660	0	72,825	72,825
2	905000	Misc Customer Accounts	0	10,572	10,572	0	6,949	6,949	0	3,623	3,623
TOTAL CUSTOMER ACCOUNTS EXPENSES			312,970	719,665	1,032,635	245,424	472,451	717,875	67,546	247,214	314,760
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,574,244	32,945	1,607,189	1,241,867	21,654	1,263,521	332,377	11,291	343,668
2	909000	Advertising	5,409	5,082	10,491	4,050	3,340	7,390	1,359	1,742	3,101
2	910000	Misc Customer Service & Info Exp	0	11,682	11,682	0	7,678	7,678	0	4,004	4,004
TOTAL CUSTOMER SERVICE & INFO EXP			1,579,653	49,709	1,629,362	1,245,917	32,672	1,278,589	333,736	17,037	350,773

ELECTRIC OPERATING STATEMENT For Month Ended January 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	-498	39,817	39,319	0	26,171	26,171	-498	13,646	13,148
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	18,112	6,238	24,350	16,297	4,100	20,397	1,815	2,138	3,953
TOTAL SALES EXPENSES			17,614	46,055	63,669	16,297	30,271	46,568	1,317	15,784	17,101
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	22,099	1,241,401	1,263,500	13,307	815,551	828,858	8,792	425,850	434,642
4	921000	Office Supplies & Expenses	0	307,839	307,839	0	202,238	202,238	0	105,601	105,601
4	922000	Admin Exp Transferred--Credit	0	-2,786	-2,786	0	-1,830	-1,830	0	-956	-956
4	923000	Outside Services Employed	0	888,808	888,808	0	583,911	583,911	0	304,897	304,897
4	924000	Property Insurance Premium	0	98,801	98,801	0	64,908	64,908	0	33,893	33,893
4	925XXX	Injuries and Damages	0	272,302	272,302	0	178,892	178,892	0	93,410	93,410
4	926XXX	Employee Pensions and Benefits	28,280	89,769	118,049	20,881	58,975	79,856	7,399	30,794	38,193
4	927000	Franchise Requirements	904	0	904	0	0	0	904	0	904
1	928000	Regulatory Commission Expenses	173,988	236,121	410,109	99,186	152,109	251,295	74,802	84,012	158,814
4	930000	Miscellaneous General Expenses	24,860	283,747	308,607	11,962	186,410	198,372	12,898	97,337	110,235
4	931000	Rents	11,594	35,693	47,287	9,579	23,449	33,028	2,015	12,244	14,259
4	935000	Maintenance of General Plant	108,033	662,110	770,143	39,278	434,980	474,258	68,755	227,130	295,885
TOTAL ADMIN & GEN OPERATING EXP			369,758	4,113,805	4,483,563	194,193	2,699,593	2,893,786	175,565	1,414,212	1,589,777
E-ADP		Depreciation Expense--General Plant	190,367	452,398	642,765	101,844	297,208	399,052	88,523	155,190	243,713
E-CAM		Amortization--Intangible Plant--Software	0	323,202	323,202	0	212,331	212,331	0	110,871	110,871
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
TOTAL ADMIN & GENERAL EXPENSES			560,125	4,890,024	5,450,149	296,037	3,209,539	3,505,576	264,088	1,680,485	1,944,573
TOTAL EXPENSES BEFORE FIT			17,858,599	64,940,093	82,798,692	12,081,712	41,932,703	54,014,415	5,776,887	23,007,390	28,784,277
NET OPERATING INCOME BEFORE FIT					15,517,297			10,640,418			4,876,879
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,152,509			3,171,572			980,937
E-FIT		DEFERRED FEDERAL INCOME TAX			-722,463			-707,530			-14,933
ELECTRIC NET OPERATING INCOME					12,087,251			8,176,376			3,910,875

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.560%	29.440%
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 January 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	19,821,549	19,821,549	0	12,769,042	12,769,042	0	7,052,507	7,052,507
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,618,857	0	1,618,857	0	0	0	1,618,857	0	1,618,857
1	555550	Exchanges - Non Monetary	0	-1,948	-1,948	0	-1,255	-1,255	0	-693	-693
1	555700	Bookout Purchases	0	12,289,572	12,289,572	0	7,916,942	7,916,942	0	4,372,630	4,372,630
1	555710	Intercompany Purchase	0	68,088	68,088	0	43,862	43,862	0	24,226	24,226
TOTAL ACCOUNT 0555			1,618,857	32,177,261	33,796,118	0	20,728,591	20,728,591	1,618,857	11,448,670	13,067,527

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 January 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	419,805	419,805	0	270,438	270,438	0	149,367	149,367
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	7,811,315	7,811,315	0	5,032,049	5,032,049	0	2,779,266	2,779,266
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	-555,589	0	-555,589	-323,894	0	-323,894	-231,695	0	-231,695
1	557170	Broker Fees - Power	0	6,856	6,856	0	4,417	4,417	0	2,439	2,439
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	3,672,191	0	3,672,191	3,672,191	0	3,672,191	0	0	0
99	557380	Idaho PCA Deferred	-571,428	0	-571,428	0	0	0	-571,428	0	-571,428
99	557390	Idaho PCA Amortization	2,171,048	0	2,171,048	0	0	0	2,171,048	0	2,171,048
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			4,784,447	8,267,736	13,052,183	3,389,755	5,326,075	8,715,830	1,394,692	2,941,661	4,336,353

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 January 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	111,980	435,697	547,677	73,113	286,371	359,484	38,867	149,326	188,193
12	903920	A/R Sold - Program Fees	0	19,603	19,603	0	12,357	12,357	0	7,246	7,246
12	903930	A/R Sold - Maturity Yield Fee	0	1,370	1,370	0	864	864	0	506	506
TOTAL ACCOUNT 0903			111,980	456,670	568,650	73,113	299,592	372,705	38,867	157,078	195,945

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	12	Net Electric Plant	100.000%	63.036%	36.964%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Month Ended January 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	32,945	32,945	0	21,654	21,654	0	11,291	11,291
99	908600	DSM Tariff Rider Expense Offset	1,588,124	0	1,588,124	1,331,728	0	1,331,728	256,396	0	256,396
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-120,571	0	-120,571	-89,861	0	-89,861	-30,710	0	-30,710
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			1,574,244	32,945	1,607,189	1,241,867	21,654	1,263,521	332,377	11,291	343,668

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended January 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	98,315,989	64,654,833	33,661,156	
E-OPS	Operating & Maintenance Expense	71,462,673	45,767,282	25,695,391	
E-OPS	Book Depreciation & Amortization	6,059,500	3,954,915	2,104,585	
E-OTX	Taxes Other than FIT	5,276,519	4,292,218	984,301	
	Net Operating Income Before FIT	15,517,297	10,640,418	4,876,879	
E-INT	Less: Monthly Interest Expense	4,585,233	2,886,354	1,698,879	
E-SCM	Add: Schedule M Additions	7,691,749	4,091,562	3,600,187	
E-SCM	Less: Schedule M Deductions	6,292,729	2,483,295	3,809,434	
	Taxable Net Operating Income	12,331,084	9,362,331	2,968,753	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,315,880	3,276,816	1,039,064	
1	Production Tax Credit	(163,371)	(105,244)	(58,127)	
	Total Net Federal Income Tax	4,152,509	3,171,572	980,937	
E-DTE	Deferred FIT	-722,463	-707,530	-14,933	
	Total Net FIT/Deferred FIT	3,430,046	2,464,042	966,004	
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 January 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	82,202	82,202	0	51,817	51,817	0	30,385	30,385
2	997002 Injuries and Damages	0	40,000	40,000	0	26,291	26,291	0	13,709	13,709
12	997003 Salvage	0	-84,924	-84,924	0	-53,533	-53,533	0	-31,391	-31,391
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	-59,743	-59,743	0	-39,249	-39,249	0	-20,494	-20,494
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	1,616,076	0	1,616,076	0	0	0	1,616,076	0	1,616,076
99	997008 Idaho DSM Book Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
1	997012 N.E. Tank Farm Diesel Spill	0	-4,961	-4,961	0	-3,196	-3,196	0	-1,765	-1,765
4	997015 Airplane Lease Payments	0	19,329	19,329	0	12,698	12,698	0	6,631	6,631
12	997016 Redemption Expense Amortization	0	-13,635	-13,635	0	-8,595	-8,595	0	-5,040	-5,040
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	166,711	0	166,711	294,776	0	294,776	-128,065	0	-128,065
4	997018 DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	3,420	0	3,420	1,980	0	1,980	1,440	0	1,440
4	997020 FAS87 Current Pension Accrual	0	906,073	906,073	0	595,254	595,254	0	310,819	310,819
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	65,697	65,697	0	38,524	38,524
99	997033 BPA Residential Exchange	-305,428	0	-305,428	-216,148	0	-216,148	-89,280	0	-89,280
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
2	997066 Miscellaneous Schedule M Additions	0	-712,672	-712,672	0	-468,418	-468,418	0	-244,254	-244,254
99	997064 Chicago Climate Exchange	-34,183	0	-34,183	0	0	0	-34,183	0	-34,183
99	997065 Amortization - Unbilled Revenue Add-Ins	-637,543	0	-637,543	-388,526	0	-388,526	-249,017	0	-249,017
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,355,277	3,816,743	6,172,020	1,470,475	2,468,651	3,939,126	884,802	1,348,092	2,232,894
	TOTAL SCHEDULE M ADDITIONS	3,601,935	4,089,814	7,691,749	1,445,961	2,645,601	4,091,562	2,155,974	1,444,213	3,600,187

ELECTRIC SCHEDULE M ITEMS For Month Ended January 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	319,703	319,703	0	205,953	205,953	0	113,750	113,750
99	997043 Washington Deferred Power Costs	-3,746,678	0	-3,746,678	-3,746,678	0	-3,746,678	0	0	0
1	997044 Non-Monetary Power Costs	0	1,948	1,948	0	1,255	1,255	0	693	693
1	997045 Section 199 Manufacturing Deduction	0	230,000	230,000	0	148,166	148,166	0	81,834	81,834
4	997046 Nez Perce Settlement	291,059	0	291,059	1,834	0	1,834	289,225	0	289,225
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-20,394	0	-20,394	0	0	0	-20,394	0	-20,394
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	9,150,077	9,150,077	0	5,839,305	5,839,305	0	3,310,772	3,310,772
99	997050 CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498
99	997051 Wind Generation AFUDC - ID	7,584	0	7,584	0	0	0	7,584	0	7,584
99	997058 Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0
99	997059 Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606
4	997063 CDA Lake Settlement	0	34,591	34,591	0	22,725	22,725	0	11,866	11,866
TOTAL SCHEDULE M DEDUCTIONS		-3,459,931	9,752,660	6,292,729	-3,744,844	6,228,139	2,483,295	284,913	3,524,521	3,809,434

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.560%	29.440%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	60.928%	39.072%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.817%	36.183%
E-ALL	12	Net Electric Plant	100.000%	63.036%	36.964%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended January 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	604,400	382,368	222,032
99	410100	Deferred Federal Income Tax Expense - Washington	-1,357,749	-1,357,749	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-436,184	0	-436,184
		Sub-Total	-1,189,533	-975,381	-214,152
14	411100	Deferred Federal Income Tax Expense - Allocated	272,482	172,383	100,099
99	411100	Deferred Federal Income Tax Expense - Washington	95,468	95,468	0
99	411100	Deferred Federal Income Tax Expense - Idaho	99,120	0	99,120
		Sub-Total	467,070	267,851	199,219
		Total Deferred Federal Income Tax Expense	-722,463	-707,530	-14,933
E-ALL	14	Net Allocated Schedule M's	100.000%	63.264%	36.736%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended January 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	1,551,082,177	985,103,650	565,978,527
	Interest Deduction for FIT Calculation	55,022,791	34,636,244	20,386,547
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 January 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	134,235	134,235	0	86,474	86,474	0	47,761	47,761
1	408150	R&P Property Tax--Production	0	598,324	598,324	0	385,440	385,440	0	212,884	212,884
1	408180	R&P Property Tax--Transmission	0	403,253	403,253	0	259,776	259,776	0	143,477	143,477
1	409100	State Income Tax--Montana & Oregon	0	121,290	121,290	0	78,135	78,135	0	43,155	43,155
TOTAL PRODUCTION & TRANSMISSION			0	1,257,102	1,257,102	0	809,825	809,825	0	447,277	447,277
DISTRIBUTION											
99	408110	State Excise Tax	1,590,996	0	1,590,996	1,590,996	0	1,590,996	0	0	0
99	408120	Municipal Occupation & License Tax	1,923,621	0	1,923,621	1,606,740	0	1,606,740	316,881	0	316,881
99	408160	Miscellaneous State or Local Tax--WA & ID	-22,147	0	-22,147	0	0	0	-22,147	0	-22,147
99	408170	R&P Property Tax--Distribution	421,081	0	421,081	284,657	0	284,657	136,424	0	136,424
99	409100	State Income Tax--Idaho	105,866	0	105,866	0	0	0	105,866	0	105,866
TOTAL DISTRIBUTION			4,019,417	0	4,019,417	3,482,393	0	3,482,393	537,024	0	537,024
TOTAL TAXES OTHER THAN FIT			4,019,417	1,257,102	5,276,519	3,482,393	809,825	4,292,218	537,024	447,277	984,301

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 January 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	20,687	15,259,132	15,279,819	20,687	9,829,933	9,850,620	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,075,818	2,228,997	153,179	1,337,242	1,490,421	0	738,576	738,576
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	12,403,014	12,403,014	0	8,148,284	8,148,284	0	4,254,730	4,254,730
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	6,852,433	6,852,433	0	4,501,774	4,501,774	0	2,350,659	2,350,659
TOTAL INTANGIBLE PLANT			173,866	36,743,711	36,917,577	173,866	23,917,954	24,091,820	0	12,825,757	12,825,757
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,688	2,231,688	0	1,437,653	1,437,653	0	794,035	794,035
1	311XXX	Structures & Improvements	0	124,848,132	124,848,132	0	80,427,167	80,427,167	0	44,420,965	44,420,965
1	312000	Boiler Plant	0	163,249,684	163,249,684	0	105,165,446	105,165,446	0	58,084,238	58,084,238
1	314000	Turbogenerator Units	0	47,362,134	47,362,134	0	30,510,687	30,510,687	0	16,851,447	16,851,447
1	315000	Accessory Electric Equipment	0	26,371,619	26,371,619	0	16,988,597	16,988,597	0	9,383,022	9,383,022
1	316000	Miscellaneous Power Plant Equipment	0	15,475,635	15,475,635	0	9,969,404	9,969,404	0	5,506,231	5,506,231
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	379,538,892	379,538,892	0	244,498,954	244,498,954	0	135,039,938	135,039,938
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,860,499	55,860,499	0	35,985,333	35,985,333	0	19,875,166	19,875,166
1	331XXX	Structures & Improvements	0	39,907,776	39,907,776	0	25,708,589	25,708,589	0	14,199,187	14,199,187
1	332XXX	Reservoirs, Dams, & Waterways	0	117,489,234	117,489,234	0	75,686,565	75,686,565	0	41,802,669	41,802,669
1	333000	Waterwheels, Turbines, & Generators	0	123,872,148	123,872,148	0	79,798,438	79,798,438	0	44,073,710	44,073,710
1	334000	Accessory Electric Equipment	0	31,487,628	31,487,628	0	20,284,330	20,284,330	0	11,203,298	11,203,298
1	335XXX	Miscellaneous Power Plant Equipment	0	6,288,495	6,288,495	0	4,051,048	4,051,048	0	2,237,447	2,237,447
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	376,905,343	376,905,343	0	242,802,421	242,802,421	0	134,102,922	134,102,922
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	15,838,205	15,838,205	0	10,202,972	10,202,972	0	5,635,233	5,635,233
1	346000	Miscellaneous Power Plant Equipment	0	1,346,696	1,346,696	0	867,542	867,542	0	479,154	479,154
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,591,949	274,591,949	0	176,892,135	176,892,135	0	97,699,814	97,699,814
TOTAL PRODUCTION PLANT			0	1,031,036,184	1,031,036,184	0	664,193,510	664,193,510	0	366,842,674	366,842,674

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

			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,697,146	15,697,146	0	10,112,101	10,112,101	0	5,585,045	5,585,045
1	352XXX	Structures & Improvements	0	15,751,947	15,751,947	0	10,147,404	10,147,404	0	5,604,543	5,604,543
1	353000	Station Equipment	0	172,810,871	172,810,871	0	111,324,763	111,324,763	0	61,486,108	61,486,108
1	354000	Towers & Fixtures	0	17,098,313	17,098,313	0	11,014,733	11,014,733	0	6,083,580	6,083,580
1	355000	Poles & Fixtures	0	128,461,130	128,461,130	0	82,754,660	82,754,660	0	45,706,470	45,706,470
1	356000	Overhead Conductors & Devices	0	103,874,567	103,874,567	0	66,915,996	66,915,996	0	36,958,571	36,958,571
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	460,501,780	460,501,780	0	296,655,245	296,655,245	0	163,846,535	163,846,535
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,067,752	0	4,067,752	3,104,160	0	3,104,160	963,592	0	963,592
99	360400	Land Easements	203,218	0	203,218	150,694	0	150,694	52,524	0	52,524
99	361000	Structures & Improvements	12,262,123	0	12,262,123	9,025,615	0	9,025,615	3,236,508	0	3,236,508
99	362000	Station Equipment	86,281,623	0	86,281,623	55,935,128	0	55,935,128	30,346,495	0	30,346,495
99	364000	Poles, Towers, & Fixtures	197,288,376	0	197,288,376	119,688,333	0	119,688,333	77,600,043	0	77,600,043
99	365000	Overhead Conductors & Devices	129,508,872	0	129,508,872	76,470,840	0	76,470,840	53,038,032	0	53,038,032
99	366000	Underground Conduit	71,390,018	0	71,390,018	43,876,196	0	43,876,196	27,513,822	0	27,513,822
99	367000	Underground Conductors & Devices	115,749,477	0	115,749,477	73,838,055	0	73,838,055	41,911,422	0	41,911,422
99	368000	Line Transformers	160,181,671	0	160,181,671	102,744,503	0	102,744,503	57,437,168	0	57,437,168
99	369XXX	Services	110,276,882	0	110,276,882	67,955,195	0	67,955,195	42,321,687	0	42,321,687
99	370000	Meters	44,391,347	0	44,391,347	16,089,449	0	16,089,449	28,301,898	0	28,301,898
99	373XXX	Street Light & Signal Systems	27,796,726	0	27,796,726	15,390,312	0	15,390,312	12,406,414	0	12,406,414
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	959,398,085	0	959,398,085	584,268,480	0	584,268,480	375,129,605	0	375,129,605
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	6,229,262	27,040,155	33,269,417	1,693,193	17,764,300	19,457,493	4,536,069	9,275,855	13,811,924
4	391XXX	Office Furniture & Equipment	0	19,841,294	19,841,294	0	13,034,937	13,034,937	0	6,806,357	6,806,357
4	392XXX	Transportation Equipment	6,467,490	4,653,312	11,120,802	4,741,302	3,057,040	7,798,342	1,726,188	1,596,272	3,322,460
4	393000	Stores Equipment	301,090	764,943	1,066,033	118,019	502,537	620,556	183,071	262,406	445,477
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,131,158	4,893,301	1,321,756	2,057,046	3,378,802	440,387	1,074,112	1,514,499
4	395000	Laboratory Equipment	365,611	1,478,594	1,844,205	230,147	971,377	1,201,524	135,464	507,217	642,681
4	396XXX	Power Operated Equipment	16,936,676	6,436,704	23,373,380	10,828,396	4,228,657	15,057,053	6,108,280	2,208,047	8,316,327
4	397XXX	Communications Equipment	10,478,555	40,418,725	50,897,280	5,491,841	26,553,486	32,045,327	4,986,714	13,865,239	18,851,953
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	43,366,606	106,080,709	149,447,315	24,798,366	69,690,784	94,489,150	18,568,240	36,389,925	54,958,165
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,742,265	27,742,265	0	17,871,567	17,871,567	0	9,870,698	9,870,698
		TOTAL PLANT IN SERVICE	1,002,938,557	1,662,104,649	2,665,043,206	609,240,712	1,072,329,060	1,681,569,772	393,697,845	589,775,589	983,473,434
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,002,938,557	1,662,104,649	2,665,043,206	609,240,712	1,072,329,060	1,681,569,772	393,697,845	589,775,589	983,473,434

ELECTRIC UTILITY PLANT For Month Ended January 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	243,803,668	243,803,668	0	157,058,323	157,058,323	0	86,745,345	86,745,345
1	108000	Hydro Production Plant	0	91,255,929	91,255,929	0	58,787,069	58,787,069	0	32,468,860	32,468,860
1	108X03	Other Production Plant	0	46,701,954	46,701,954	0	30,085,399	30,085,399	0	16,616,555	16,616,555
1	108X04	Transmission Plant	0	151,847,710	151,847,710	0	97,820,295	97,820,295	0	54,027,415	54,027,415
E-ADP	108X05	Distribution Plant	288,519,283	0	288,519,283	175,517,821	0	175,517,821	113,001,462	0	113,001,462
E-ADP	108X06	General Plant - Non-Transportation	13,999,799	38,595,434	52,595,233	7,638,406	25,355,656	32,994,062	6,361,393	13,239,778	19,601,171
E-ADP	108X07	General Plant - Transportation	3,674,908	2,644,036	6,318,944	2,694,082	1,737,026	4,431,108	980,826	907,010	1,887,836
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-217,333	-217,333	0	-140,006	-140,006	0	-77,327	-77,327
TOTAL ACCUMULATED DEPRECIATION			306,193,990	574,631,398	880,825,388	185,850,309	370,703,762	556,554,071	120,343,681	203,927,636	324,271,317
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	11,325	3,570,169	3,581,494	11,325	2,299,903	2,311,228	0	1,270,266	1,270,266
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	73,135	73,135	0	48,047	48,047	0	25,088	25,088
E-CAM	111X08	Intangible Plant-Computer Software	0	8,318,318	8,318,318	0	5,464,802	5,464,802	0	2,853,516	2,853,516
TOTAL ACCUMULATED AMORTIZATION			122,003	11,962,054	12,084,057	122,003	7,813,036	7,935,039	0	4,149,018	4,149,018
NET ELECTRIC UTILITY PLANT			696,622,564	1,075,511,197	1,772,133,761	423,268,400	693,812,262	1,117,080,662	273,354,164	381,698,935	655,053,099

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 January 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		696,622,564	1,075,511,197	1,772,133,761	423,268,400	693,812,262	1,117,080,662	273,354,164	381,698,935	655,053,099
	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)		12,476,717	0	12,476,717	7,907,973	0	7,907,973	4,568,744	0	4,568,744
4	Deferred Gain on Sale of General Office (190850)		0	203,044	203,044	0	133,392	133,392	0	69,652	69,652
12	Deferred F.I.T. - Plant In Service (282900)		0	-244,034,294	-244,034,294	0	-153,829,458	-153,829,458	0	-90,204,836	-90,204,836
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-8,610,056	-8,610,056	0	-5,656,462	-5,656,462	0	-2,953,594	-2,953,594
99	ADFIT - Boulder Park Idaho Write Off (190040)		662,727	0	662,727	0	0	0	662,727	0	662,727
99	ADFIT - MT Lease Payments (283365)		-2,857,781	0	-2,857,781	-1,884,686	0	-1,884,686	-973,095	0	-973,095
1	ADFIT - MT Lease Payments (283382)		-20,415	-9,708,239	-9,728,654	-15,934	-6,254,048	-6,269,982	-4,481	-3,454,191	-3,458,672
12	Electric portion of Bond Redemptions (283850)		0	-3,048,039	-3,048,039	0	-1,921,362	-1,921,362	0	-1,126,677	-1,126,677
1	Colstrip PCB (283200)		0	-643,712	-643,712	0	-414,679	-414,679	0	-229,033	-229,033
	TOTAL ACCUM DEFERRED INCOME TAX		10,261,248	-265,841,296	-255,580,048	6,007,353	-167,942,617	-161,935,264	4,253,895	-97,898,679	-93,644,784
	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)		5,436,074	0	5,436,074	3,901,807	0	3,901,807	1,534,267	0	1,534,267
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)		706,493	0	706,493	0	0	0	706,493	0	706,493
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		1,230,420	0	1,230,420	0	0	0	1,230,420	0	1,230,420
99	Invest in Exchange Power (124900, 124930)		26,031,184	0	26,031,184	26,031,184	0	26,031,184	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)		-2,183,158	0	-2,183,158	-699,664	0	-699,664	-1,483,494	0	-1,483,494
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)		8,165,088	0	8,165,088	5,384,815	0	5,384,815	2,780,273	0	2,780,273
99	Nez Perce Settlement - Idaho (186800)		326,210	0	326,210	0	0	0	326,210	0	326,210
4	Gain on Sale of General Office Bldg (253850)		0	-580,106	-580,106	0	-381,106	-381,106	0	-199,000	-199,000
	TOTAL OTHER ADJUSTMENTS		35,108,570	-580,106	34,528,464	30,339,358	-381,106	29,958,252	4,769,212	-199,000	4,570,212
	NET RATE BASE		741,992,382	809,089,795	1,551,082,177	459,615,111	525,488,539	985,103,650	282,377,271	283,601,256	565,978,527

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%	63.036%	36.964%
E-ALL	13	Net Electric General Plant	100.000%	63.031%	36.969%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended January 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	278,150	200,390	53,811	23,949
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
	TOTAL		<u>278,959</u>	<u>201,029</u>	<u>53,981</u>	<u>23,949</u>
7	404X32 PC Software	Utility 7	138,960	100,112	26,883	11,964
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>146,108</u>	<u>100,112</u>	<u>31,814</u>	<u>14,181</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 January 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	483,009	347,979	93,443	41,587
8	Utility 8	10,573	0	7,293	3,280
9	Utility 9	56,089	44,313	11,776	0
9	Utility 9 - Washington	7,760	6,131	1,629	0
9	Utility 9 - Idaho	32,858	25,959	6,899	0
		<u>590,289</u>	<u>424,382</u>	<u>121,040</u>	<u>44,867</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 January 31, 2009
Average of Monthly Averages Basis

Report ID:
C-GPL-IA

***** 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	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	260,130	0	0	0	0	0	0	0	0	260,130	0	260,130
7		Utility 7	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			3,953,127	371,881	447,332	1,957,755	2,776,968	98,830	91,800	519,025	709,655	260,130	206,374	466,504
390XXX Structures & Improvements														
99		Utility 0	2,174,744	450,428	1,125,864	598,452	2,174,744	0	0	0	0	0	0	0
99		Utility 1	849,802	0	0	0	0	849,802	0	0	849,802	0	0	0
99		Utility 2	2,721,376	0	0	0	0	0	0	0	0	2,721,376	0	2,721,376
7		Utility 7	32,772,265	0	0	23,610,451	23,610,451	0	0	6,340,122	6,340,122	0	2,821,692	2,821,692
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,573,041	1,242,765	0	0	1,242,765	330,276	0	0	330,276	0	0	0
9		Utility 9 - Idaho	4,316,497	0	3,410,205	0	3,410,205	0	906,292	0	906,292	0	0	0
9		Utility 9 - Allocated	3,583,682	0	0	2,831,252	2,831,252	0	0	752,430	752,430	0	0	0
TOTAL ACCOUNT			47,991,407	1,693,193	4,536,069	27,040,155	33,269,417	1,180,078	906,292	7,092,552	9,178,922	2,721,376	2,821,692	5,543,068
391XXX Office Furniture & Equipment														
99		Utility 0	718,762	0	0	718,762	718,762	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	26,542,851	0	0	19,122,532	19,122,532	0	0	5,134,980	5,134,980	0	2,285,339	2,285,339
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			27,640,484	0	0	19,841,294	19,841,294	0	0	5,396,325	5,396,325	0	2,402,865	2,402,865
392XXX Transportation Equipment														
99		Utility 0	9,501,913	4,131,348	1,338,729	4,031,836	9,501,913	0	0	0	0	0	0	0
99		Utility 1	3,947,816	0	0	0	0	2,617,572	928,207	402,037	3,947,816	0	0	0
99		Utility 2	1,986,763	0	0	0	0	0	0	0	0	1,986,763	0	1,986,763
7		Utility 7	142,511	0	0	102,671	102,671	0	0	27,570	27,570	0	12,270	12,270
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	772,055	609,954	0	0	609,954	162,101	0	0	162,101	0	0	0
9		Utility 9 - Idaho	490,429	0	387,459	0	387,459	0	102,970	0	102,970	0	0	0
9		Utility 9 - Allocated	656,682	0	0	518,805	518,805	0	0	137,877	137,877	0	0	0
TOTAL ACCOUNT			17,498,169	4,741,302	1,726,188	4,653,312	11,120,802	2,779,673	1,031,177	567,484	4,378,334	1,986,763	12,270	1,999,033

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

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
393000 Stores Equipment														
99		Utility 0	331,055	10,739	14,745	305,571	331,055	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	581,454	0	0	459,372	459,372	0	0	122,082	122,082	0	0	0
		TOTAL ACCOUNT	1,402,858	118,019	183,071	764,943	1,066,033	112,782	44,734	122,082	279,598	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment														
99		Utility 0	3,380,627	1,287,102	432,867	1,660,658	3,380,627	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	961,165	0	0	0	0	0	0	0	0	961,165	0	961,165
7		Utility 7	1,740,003	0	0	1,253,568	1,253,568	0	0	336,621	336,621	0	149,814	149,814
8		Utility 8	830,080	0	0	0	0	0	0	572,589	572,589	0	257,491	257,491
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	274,584	0	0	216,932	216,932	0	0	57,652	57,652	0	0	0
		TOTAL ACCOUNT	9,109,435	1,321,756	440,387	3,131,158	4,893,301	998,393	456,701	1,392,570	2,847,664	961,165	407,305	1,368,470
395000 Laboratory Equipment														
99		Utility 0	1,389,374	214,701	130,533	1,044,140	1,389,374	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	285,166	0	0	205,445	205,445	0	0	55,168	55,168	0	24,553	24,553
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	2,591,383	230,147	135,464	1,478,594	1,844,205	107,901	35,161	303,212	446,274	273,708	27,196	300,904
396XXX Power Operated Equipment														
99		Utility 0	21,732,547	10,422,103	5,753,127	5,557,317	21,732,547	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	514,269	406,293	0	0	406,293	107,976	0	0	107,976	0	0	0
9		Utility 9 - Idaho	449,538	0	355,153	0	355,153	0	94,385	0	94,385	0	0	0
9		Utility 9 - Allocated	607,864	0	0	480,237	480,237	0	0	127,627	127,627	0	0	0
		TOTAL ACCOUNT	27,621,647	10,828,396	6,108,280	6,436,704	23,373,380	2,696,359	857,417	602,955	4,156,731	43,834	47,702	91,536

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

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	36,512,753	5,132,601	1,915,478	29,464,674	36,512,753	0	0	0	0	0	0	0
99		Utility 1	648,616	0	0	0	0	368,319	280,297	0	648,616	0	0	0
99		Utility 2	484,581	0	0	0	0	0	0	0	0	484,581	0	484,581
7		Utility 7	7,147,563	0	0	5,149,390	5,149,390	0	0	1,382,768	1,382,768	0	615,405	615,405
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,711	359,240	0	0	359,240	95,471	0	0	95,471	0	0	0
9		Utility 9 - Idaho	3,887,444	0	3,071,236	0	3,071,236	0	816,208	0	816,208	0	0	0
9		Utility 9 - Allocated	7,347,300	0	0	5,804,661	5,804,661	0	0	1,542,639	1,542,639	0	0	0
		TOTAL ACCOUNT	57,411,335	5,491,841	4,986,714	40,418,725	50,897,280	463,790	1,096,505	3,565,795	5,126,090	484,581	903,384	1,387,965
	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	195,723,628	24,798,366	18,568,240	106,080,709	149,447,315	8,438,292	4,520,435	19,658,006	32,616,733	6,788,784	6,870,796	13,659,580

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 January 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	37,420,341	37,420,341	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,927	-84,927	0	0
99	108X06	Utility 1	3,686,514	0	3,686,514	0
99	108X06	Utility 2	1,767,608	0	0	1,767,608
7	108X06	Utility 7	6,191,758	4,460,790	1,197,858	533,110
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	735,707	0	507,491	228,216
9	108X06	Utility 9	13,977,828	11,043,043	2,934,785	0
Total			63,356,127	52,595,233	8,261,123	2,499,772

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,748,167	5,748,167	0	0
99	108X07	Utility 1	690,750	0	690,750	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	891,627	0	0	891,627
7	108X07	Utility 7	26,414	19,030	5,110	2,274
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	698,379	551,747	146,632	0
9	108X07	Utility 9	0	0	0	0
Total			8,055,337	6,318,944	842,492	893,901

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		Report ID: E-ADP-1A		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
For Month Ended January 31, 2009 Average of Monthly Averages Basis				Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Ref/Basis	Account	Description										
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	959,398,085	0	959,398,085	584,268,480	0	584,268,480	375,129,605	0	375,129,605	
E-PLT	360200	Less Land and Land Rights	4,067,752	0	4,067,752	3,104,160	0	3,104,160	963,592	0	963,592	
		Depreciable Distribution Plant	955,330,333	0	955,330,333	581,164,320	0	581,164,320	374,166,013	0	374,166,013	
		Percentage		0.000%	100.000%		60.834%			39.166%		
ALLOCATION BASED ON DEPRECIABLE PLANT												
	108X05	Accumulated Depreciation		0	288,519,283	175,517,821			113,001,462			
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	288,519,283	0	288,519,283	175,517,821	0	175,517,821	113,001,462	0	113,001,462	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	43,366,606	106,080,709	149,447,315	24,798,366	69,690,784	94,489,150	18,568,240	36,389,925	54,958,165	
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	6,467,490	4,653,312	11,120,802	4,741,302	3,057,040	7,798,342	1,726,188	1,596,272	3,322,460	
		Depreciable Non Transport General Plant	36,079,903	99,469,642	135,549,545	19,685,183	65,347,577	85,032,760	16,394,720	34,122,065	50,516,785	
		Percentage		73.382%	100.000%		14.523%			12.095%		
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		38,595,434	52,595,233	7,638,406			6,361,393			
	403X60	Common Depreciation Expense (C-DEP)		287,871	392,292	56,973			47,448			
	403X60	Washington Depreciation Expense (C-DEP)			6,131	6,131			0			
	403X60	Idaho Depreciation Expense (C-DEP)			25,959	0			25,959			
	403X60	Depreciation Expense		160,693	211,169	36,187			14,289			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	13,999,799	38,595,434	52,595,233	7,638,406	25,355,656	32,994,062	6,361,393	13,239,778	19,601,171	
4	403X60	Depreciation Expense (C-DEP)	104,421	287,871	392,292	56,973	189,120	246,093	47,448	98,751	146,199	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	32,090	0	32,090	6,131	0	6,131	25,959	0	25,959	
4	403X60	Depreciation Expense	50,476	160,693	211,169	36,187	105,569	141,756	14,289	55,124	69,413	
		Total Depreciation Expense	186,987	448,564	635,551	99,291	294,689	393,980	87,696	153,875	241,571	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	6,467,490	4,653,312	11,120,802	4,741,302	3,057,040	7,798,342	1,726,188	1,596,272	3,322,460	
		Percentage		41.843%	100.000%		42.635%		15.522%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,644,036	6,318,944	2,694,082			980,826			
	403X70	Depreciation Expense (C-DEP)		443	1,060	452			165			
	403X70	Depreciation Expense		3,391	6,154	2,101			662			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,674,908	2,644,036	6,318,944	2,694,082	1,737,026	4,431,108	980,826	907,010	1,887,836	
4	403X70	Depreciation Expense (C-DEP)	617	443	1,060	452	291	743	165	152	317	
4	403X70	Depreciation Expense	2,763	3,391	6,154	2,101	2,228	4,329	662	1,163	1,825	
		Total Depreciation Expense	3,380	3,834	7,214	2,553	2,519	5,072	827	1,315	2,142	
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 January 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	446,475	0	0	446,475	446,475	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	16,596,162	0	0	11,956,539	11,956,539	0	0	3,210,694	3,210,694	0	1,428,930	1,428,930
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	17,089,077	0	0	12,403,014	12,403,014	0	0	3,210,694	3,210,694	46,440	1,428,930	1,475,370
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	799,961	0	0	799,961	799,961	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	8,401,077	0	0	6,052,472	6,052,472	0	0	1,625,272	1,625,272	0	723,333	723,333
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	9,806,529	0	0	6,852,433	6,852,433	0	0	2,045,363	2,045,363	0	908,733	908,733
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL		27,507,563	0	0	19,408,761	19,408,761	249,449	168,450	5,296,801	5,714,700	46,440	2,337,663	2,384,103

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 January 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	584,128	584,128	0	0
99		Utility 1	3,905	0	3,905	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	14,706	0	0	14,706
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,724,730	7,726,524	2,074,806	923,399
8		Utility 8	431,794	0	297,852	133,942
9		Utility 9	9,703	7,666	2,037	0
Total			<u>11,768,966</u>	<u>8,318,318</u>	<u>2,378,600</u>	<u>1,072,047</u>

Accum Amort--Leasehold Improvements (111X50/60)

99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	92,377	66,552	17,871	7,954
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>100,709</u>	<u>73,135</u>	<u>19,620</u>	<u>7,954</u>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE For Month Ended January 31, 2009 Average of Monthly Averages Basis			Report ID: E-CAM-1A			***** 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	12,403,014	12,403,014	0	8,148,284	8,148,284	0	4,254,730	4,254,730			
E-PLT	303110	Misc Intangible Plant - PC Software	0	6,852,433	6,852,433	0	4,501,774	4,501,774	0	2,350,659	2,350,659			
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0			
Total Intangible Plant - Software			0	19,255,447	19,255,447	0	12,650,058	12,650,058	0	6,605,389	6,605,389			
Percentage				100.000%	100.000%	0.000%			0.000%					
ALLOCATION BASED ON DEPRECIABLE PLANT:														
C-AAM	111	Accumulated Amortization (111.38 & .48)		8,318,318	8,318,318	0			0					
		Amortization Expense (404X3X)		323,202	323,202	0			0					
JURISDICTIONAL ALLOCATION:														
4	111	Accumulated Amortization (111.38 & .48)	0	8,318,318	8,318,318	0	5,464,802	5,464,802	0	2,853,516	2,853,516			
4		Amortization Expense (404X3X)	0	323,202	323,202	0	212,331	212,331	0	110,871	110,871			
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 January 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-10,183,915	-7,336,900	-1,970,180	-876,835
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,611,508	-1,273,156	-338,352	0
Total			<u>-11,795,423</u>	<u>-8,610,056</u>	<u>-2,308,532</u>	<u>-876,835</u>

ALLOCATION RATIOS:

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

ELECTRIC RATE OF RETURN For Twelve Months Ended January 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	112,449,958	70,954,937	41,495,021
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	112,449,958	70,759,589	41,690,369
E-APL		Electric Net Rate Base	1,514,960,295	967,739,854	547,220,441
		RATE OF RETURN	7.423%	7.312%	7.619%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 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	1/31/2009	352,595	231,751	120,844
		Percent		100.000%	65.727%	34.273%
3	E-OPS	Direct Distribution Operating Expense		20,696,786	13,985,708	6,711,078
		Percent		100.000%	67.574%	32.426%
	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 January 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%
		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 January 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	Total	Electric	Gas North	Oregon Gas
			41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 500 - 894	35,165,766	25,255,770	9,909,996	0
		Direct O & M Accts 901 - 935	0	0	0	0
		Adjustments	77,102,714	64,212,125	12,890,589	0
		Total	100.000%	83.281%	16.719%	0.000%
		Percentage				
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0
		Total	50,381,752	43,211,491	7,170,261	0
		Percentage	100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	354,732	218,921	0
		Percentage	100.000%	61.837%	38.163%	0.000%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0
		Percentage	100.000%	85.131%	14.869%	0.000%
		Total Percentages	400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant	633,960,270	391,702,828	242,257,442	
		Percent	100.000%	61.787%	38.213%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	71,753,260	46,139,981	25,613,279	
		Percent	100.000%	64.304%	35.696%	
12	E-PLT	Net Electric Plant	1,713,249,674	1,086,821,039	626,428,635	
		Percent	100.000%	63.436%	36.564%	
13	E-PLT	Net Electric General Plant	81,053,592	51,903,930	29,149,662	
		Percent	100.000%	64.037%	35.963%	
14	E-SCM	Net Allocated Schedule M's	-145,601,261	-94,083,340	-51,517,921	
		Percent	100.000%	64.617%	35.383%	

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

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

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 January 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	281,251,316	0	281,251,316	192,220,384	0	192,220,384	89,030,932	0	89,030,932
99	442200	Commercial - Firm & Int.	247,383,054	0	247,383,054	175,204,154	0	175,204,154	72,178,900	0	72,178,900
1	442300	Industrial	102,269,232	0	102,269,232	45,129,073	0	45,129,073	57,140,159	0	57,140,159
99	444000	Public Street & Highway Lighting	6,052,269	0	6,052,269	4,183,249	0	4,183,249	1,869,020	0	1,869,020
99	499XXX	Unbilled Revenue	3,592,014	0	3,592,014	2,123,695	0	2,123,695	1,468,319	0	1,468,319
99	448000	Interdepartmental Revenue	1,001,010	0	1,001,010	828,739	0	828,739	172,271	0	172,271
		TOTAL SALES TO ULTIMATE CUSTOMERS	641,548,895	0	641,548,895	419,689,294	0	419,689,294	221,859,601	0	221,859,601
1	447XXX	Sales for Resale	0	237,156,890	237,156,890	0	152,776,469	152,776,469	0	84,380,421	84,380,421
		TOTAL SALES OF ELECTRICITY	641,548,895	237,156,890	878,705,785	419,689,294	152,776,469	572,465,763	221,859,601	84,380,421	306,240,022
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	583,177	0	583,177	363,336	0	363,336	219,841	0	219,841
1	453000	Sales of Water & Water Power	0	307,750	307,750	0	198,253	198,253	0	109,497	109,497
1	454000	Rent from Electric Property	2,699,638	69,399	2,769,037	1,850,562	44,707	1,895,269	849,076	24,692	873,768
1	456XXX	Other Electric Revenues	1,631,565	60,000,754	61,632,319	1,624,391	38,652,486	40,276,877	7,174	21,348,268	21,355,442
		TOTAL OTHER OPERATING REVENUE	4,914,380	60,377,903	65,292,283	3,838,289	38,895,446	42,733,735	1,076,091	21,482,457	22,558,548
		TOTAL ELECTRIC REVENUE	646,463,275	297,534,793	943,998,068	423,527,583	191,671,915	615,199,498	222,935,692	105,862,878	328,798,570
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	358,224	358,224	0	230,768	230,768	0	127,456	127,456
1	501000	Fuel	0	28,363,897	28,363,897	0	18,272,022	18,272,022	0	10,091,875	10,091,875
1	502000	Steam Expense	0	2,121,884	2,121,884	0	1,366,918	1,366,918	0	754,966	754,966
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	800,072	800,072	0	515,406	515,406	0	284,666	284,666
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,088,812	3,435,154	1,346,342	1,345,613	2,691,955	0	743,199	743,199
1	507000	Rent	0	27,922	27,922	0	17,987	17,987	0	9,935	9,935
MAINTENANCE											
1	510000	Supervision & Engineering	0	467,960	467,960	0	301,460	301,460	0	166,500	166,500
1	511000	Structures	0	528,496	528,496	0	340,457	340,457	0	188,039	188,039
1	512000	Boiler Plant	0	4,782,570	4,782,570	0	3,080,932	3,080,932	0	1,701,638	1,701,638
1	513000	Electric Plant	0	524,189	524,189	0	337,683	337,683	0	186,506	186,506
1	514000	Miscellaneous Steam Plant	0	641,054	641,054	0	412,967	412,967	0	228,087	228,087
		TOTAL STEAM POWER GENERATION EXP	1,346,342	40,705,080	42,051,422	1,346,342	26,222,213	27,568,555	0	14,482,867	14,482,867

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 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	1,637,199	1,637,199	0	1,054,684	1,054,684	0	582,515	582,515
1	536000	Water for Power	0	739,766	739,766	0	476,557	476,557	0	263,209	263,209
1	537000	Hydraulic Expense	2,401,733	704,760	3,106,493	1,678,027	454,006	2,132,033	723,706	250,754	974,460
1	538000	Electric Expense	0	4,768,215	4,768,215	0	3,071,684	3,071,684	0	1,696,531	1,696,531
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,004,368	1,004,368	0	647,014	647,014	0	357,354	357,354
1	540000	Rent	176,632	717,815	894,447	56,386	462,416	518,802	120,246	255,399	375,645
1	540100	MT Trust Funds Land Settlement Rents	365,050	0	365,050	235,165	0	235,165	129,885	0	129,885
MAINTENANCE											
1	541000	Supervision & Engineering	0	295,244	295,244	0	190,196	190,196	0	105,048	105,048
1	542000	Structures	0	307,294	307,294	0	197,959	197,959	0	109,335	109,335
1	543000	Reservoirs, Dams, & Waterways	0	645,329	645,329	0	415,721	415,721	0	229,608	229,608
1	544000	Electric Plant	0	2,124,320	2,124,320	0	1,368,487	1,368,487	0	755,833	755,833
1	545000	Miscellaneous Hydraulic Plant	0	313,966	313,966	0	202,257	202,257	0	111,709	111,709
TOTAL HYDRO POWER GENERATION EXP			2,943,415	13,258,276	16,201,691	1,969,578	8,540,981	10,510,559	973,837	4,717,295	5,691,132
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,551,154	1,551,154	0	999,253	999,253	0	551,901	551,901
1	547000	Fuel	0	102,156,872	102,156,872	0	65,809,457	65,809,457	0	36,347,415	36,347,415
1	548000	Generation Expense	0	1,759,116	1,759,116	0	1,133,223	1,133,223	0	625,893	625,893
1	549000	Miscellaneous Other Power Generation Expense	0	449,068	449,068	0	289,290	289,290	0	159,778	159,778
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
MAINTENANCE											
1	551000	Supervision & Engineering	0	463,076	463,076	0	298,314	298,314	0	164,762	164,762
1	552000	Structures	0	3,968	3,968	0	2,556	2,556	0	1,412	1,412
1	553000	Generating & Electric Equipment	0	4,921,345	4,921,345	0	3,170,330	3,170,330	0	1,751,015	1,751,015
1	554000	Miscellaneous Other Power Generation Plant	0	104,533	104,533	0	67,340	67,340	0	37,193	37,193
TOTAL OTHER POWER GENERATION EXP			0	111,442,565	111,442,565	0	71,791,301	71,791,301	0	39,651,264	39,651,264
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	17,865,536	271,855,013	289,720,549	0	175,128,999	175,128,999	17,865,536	96,726,014	114,591,550
1	556000	System Control & Load Dispatching	0	503,303	503,303	0	324,228	324,228	0	179,075	179,075
E-557	557XXX	Other Expense	30,812,356	58,066,482	88,878,838	24,683,838	37,406,427	62,090,265	6,128,518	20,660,055	26,788,573
TOTAL OTHER POWER SUPPLY EXPENSE			48,677,892	330,424,798	379,102,690	24,683,838	212,859,654	237,543,492	23,994,054	117,565,144	141,559,198
TOTAL POWER PRODUCTION O&M EXP			52,967,649	495,830,719	548,798,368	27,999,758	319,414,149	347,413,907	24,967,891	176,416,570	201,384,461

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 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	1,991,515	2,220,534	158,213	1,282,934	1,441,147	70,806	708,581	779,387	
1	561000	Load Dispatching	0	1,992,496	1,992,496	0	1,283,566	1,283,566	0	708,930	708,930	
1	562000	Station Expense	0	217,873	217,873	0	140,354	140,354	0	77,519	77,519	
1	563000	Overhead Line Expense	0	519,158	519,158	0	334,442	334,442	0	184,716	184,716	
1	565000	Transmission of Electricity by Others	0	13,488,752	13,488,752	0	8,689,454	8,689,454	0	4,799,298	4,799,298	
1	566000	Miscellaneous Transmission Expense	0	1,383,717	1,383,717	0	891,390	891,390	0	492,327	492,327	
1	567000	Rent	0	89,167	89,167	0	57,441	57,441	0	31,726	31,726	
		MAINTENANCE										
1	568000	Supervision & Engineering	0	567,142	567,142	0	365,353	365,353	0	201,789	201,789	
1	569000	Structures	13,826	272,013	285,839	13,826	175,231	189,057	0	96,782	96,782	
1	570000	Station Equipment	0	1,082,125	1,082,125	0	697,105	697,105	0	385,020	385,020	
1	571000	Overhead Lines	19,103	1,325,129	1,344,232	17,807	853,648	871,455	1,296	471,481	472,777	
1	572000	Underground Lines	0	1,244	1,244	0	801	801	0	443	443	
1	573000	Service Miscellaneous	0	7,792	7,792	0	5,020	5,020	0	2,772	2,772	
		TOTAL TRANSMISSION OPERATING EXP	261,948	22,938,123	23,200,071	189,846	14,776,739	14,966,585	72,102	8,161,384	8,233,486	
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,478,228	26,478,228	0	17,057,274	17,057,274	0	9,420,954	9,420,954	
1	403X40	Depreciation Expense--Transmission Plant	0	9,293,169	9,293,169	0	5,986,659	5,986,659	0	3,306,510	3,306,510	
1	404X30	Amortization of Limited-Term Plant	2,785	91,910	94,695	2,785	59,208	61,993	0	32,702	32,702	
1	404X20	Amortization of Hydro Licensing Costs	0	337,701	337,701	0	217,547	217,547	0	120,154	120,154	
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	-134,908	0	-134,908	-134,908	0	-134,908	0	0	0	
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,499	0	-103,499	0	0	0	-103,499	0	-103,499	
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0	
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0	
1	407382	Reg Debit Amt CDA Settlement	0	25,711	25,711	0	16,563	16,563	0	9,148	9,148	
99	407482	Reg Credit Amt Lake CDA Settlement	-25,711	0	-25,711	-16,563	0	-16,563	-9,148	0	-9,148	
99	407400	Amortization of CCX Credits	-141,760	0	-141,760	0	0	0	-141,760	0	-141,760	
99	407420	Amortization of CS2 Levelized Return	-165,487	0	-165,487	0	0	0	-165,487	0	-165,487	
99	407450/499	Amortization of BPA Residential Exchange Credit	-6,674,478	0	-6,674,478	-3,765,596	0	-3,765,596	-2,908,882	0	-2,908,882	
E-OTX		Taxes Other Than FIT--Prod & Trans	0	12,699,020	12,699,020	0	8,180,709	8,180,709	0	4,518,311	4,518,311	
		TOTAL DEP/AMI/TAXES OTHER THEN FIT	-4,540,848	48,925,739	44,384,891	-1,279,376	31,517,960	30,238,584	-3,261,472	17,407,779	14,146,307	
		TOTAL PRODUCTION & TRANS EXPENSE	48,688,749	567,694,581	616,383,330	26,910,228	365,708,848	392,619,076	21,778,521	201,985,733	223,764,254	

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 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	350,226	1,055,852	1,406,078	237,176	713,481	950,657	113,050	342,371	455,421
3	582000	Station Expense	607,988	4,854	612,842	377,529	3,280	380,809	230,459	1,574	232,033
3	583000	Overhead Line Expense	1,054,278	1,011,964	2,066,242	710,357	683,825	1,394,182	343,921	328,139	672,060
3	584000	Underground Line Expense	845,568	0	845,568	571,050	0	571,050	274,518	0	274,518
3	585000	Street Light & Signal System Operation Expense	186,366	120	186,486	43,223	81	43,304	143,143	39	143,182
3	586000	Meter Expense	1,334,235	5,753	1,339,988	1,320,076	3,888	1,323,964	14,159	1,865	16,024
3	587000	Customer Installations Expense	833,398	1,845	835,243	382,578	1,247	383,825	450,820	598	451,418
3	588000	Miscellaneous Distribution Expense	2,647,939	2,413,707	5,061,646	1,826,981	1,631,038	3,458,019	820,958	782,669	1,603,627
3	589000	Rent	1,537	217,398	218,935	1,368	146,905	148,273	169	70,493	70,662
MAINTENANCE:											
3	590000	Supervision & Engineering	510,477	872,367	1,382,844	345,149	589,493	934,642	165,328	282,874	448,202
3	591000	Structures	288,138	605	288,743	228,832	409	229,241	59,306	196	59,502
3	592000	Station Equipment	726,955	13,242	740,197	569,253	8,948	578,201	157,702	4,294	161,996
3	593000	Overhead Lines	8,443,704	5,066	8,448,770	5,268,190	3,423	5,271,613	3,175,514	1,643	3,177,157
3	594000	Underground Lines	1,117,112	0	1,117,112	805,657	0	805,657	311,455	0	311,455
3	595000	Line Transformers	532,566	160,232	692,798	471,245	108,275	579,520	61,321	51,957	113,278
3	596000	Street Light & Signal System Maintenance Exp	594,181	0	594,181	453,753	0	453,753	140,428	0	140,428
3	597000	Meters	138,051	0	138,051	94,683	0	94,683	43,368	0	43,368
3	598000	Miscellaneous Distribution Expense	484,067	4,996	489,063	278,608	3,376	281,984	205,459	1,620	207,079
TOTAL DISTRIBUTION OPERATING EXP			20,696,786	5,768,001	26,464,787	13,985,708	3,897,669	17,883,377	6,711,078	1,870,332	8,581,410
99	403X50	Depreciation Expense--Distribution Plant	24,691,886	0	24,691,886	15,816,027	0	15,816,027	8,875,859	0	8,875,859
E-OTX		Taxes Other Than FIT--Distribution	37,383,881	0	37,383,881	33,266,749	0	33,266,749	4,117,132	0	4,117,132
TOTAL DISTRIBUTION EXPENSES			82,772,553	5,768,001	88,540,554	63,068,484	3,897,669	66,966,153	19,704,069	1,870,332	21,574,401
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	476,488	476,488	0	313,181	313,181	0	163,307	163,307
2	902000	Meter Reading Expenses	2,321,820	12,269	2,334,089	2,028,094	8,064	2,036,158	293,726	4,205	297,931
E-903	903XXX	Customer Records & Collection Expenses	1,529,838	5,789,883	7,319,721	1,055,266	3,788,783	4,844,049	474,572	2,001,100	2,475,672
2	904000	Uncollectible Accounts	0	1,995,225	1,995,225	0	1,311,402	1,311,402	0	683,823	683,823
2	905000	Misc Customer Accounts	0	151,379	151,379	0	99,497	99,497	0	51,882	51,882
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,851,658	8,425,244	12,276,902	3,083,360	5,520,927	8,604,287	768,298	2,904,317	3,672,615
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	16,043,698	505,671	16,549,369	12,344,461	332,362	12,676,823	3,699,237	173,309	3,872,546
2	909000	Advertising	65,641	52,288	117,929	49,388	34,367	83,755	16,253	17,921	34,174
2	910000	Misc Customer Service & Info Exp	0	139,447	139,447	0	91,654	91,654	0	47,793	47,793
TOTAL CUSTOMER SERVICE & INFO EXP			16,109,339	697,406	16,806,745	12,393,849	458,383	12,852,232	3,715,490	239,023	3,954,513

ELECTRIC OPERATING STATEMENT For Twelve Months Ended January 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	13,432	419,842	433,274	0	275,950	275,950	13,432	143,892	157,324
2	913000	Advertising	859	116,741	117,600	859	76,730	77,589	0	40,011	40,011
2	916000	Miscellaneous Sales Expenses	213,492	6,299	219,791	211,677	4,140	215,817	1,815	2,159	3,974
		TOTAL SALES EXPENSES	227,783	542,882	770,665	212,536	356,820	569,356	15,247	186,062	201,309
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	232,338	18,612,582	18,844,920	154,195	12,227,722	12,381,917	78,143	6,384,860	6,463,003
4	921000	Office Supplies & Expenses	119	3,785,101	3,785,220	119	2,486,660	2,486,779	0	1,298,441	1,298,441
4	922000	Admin Exp Transferred--Credit	0	-38,770	-38,770	0	-25,470	-25,470	0	-13,300	-13,300
4	923000	Outside Services Employed	165	11,367,819	11,367,984	0	7,468,202	7,468,202	165	3,899,617	3,899,782
4	924000	Property Insurance Premium	0	1,031,056	1,031,056	0	677,363	677,363	0	353,693	353,693
4	925XXX	Injuries and Damages	3,356	3,066,793	3,070,149	3,356	2,014,760	2,018,116	0	1,052,033	1,052,033
4	926XXX	Employee Pensions and Benefits	341,302	855,506	1,196,808	252,520	562,033	814,553	88,782	293,473	382,255
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,867,953	2,966,852	4,834,805	1,096,549	1,911,246	3,007,795	771,404	1,055,606	1,827,010
4	930000	Miscellaneous General Expenses	369,352	2,799,789	3,169,141	308,382	1,839,349	2,147,731	60,970	960,440	1,021,410
4	931000	Rents	76,911	506,619	583,530	63,613	332,828	396,441	13,298	173,791	187,089
4	935000	Maintenance of General Plant	683,430	6,811,824	7,495,254	203,787	4,475,096	4,678,883	479,643	2,336,728	2,816,371
		TOTAL ADMIN & GEN OPERATING EXP	3,581,253	51,765,171	55,346,424	2,082,521	33,969,789	36,052,310	1,498,732	17,795,382	19,294,114
E-ADP		Depreciation Expense--General Plant	2,017,482	5,549,844	7,567,326	1,221,689	3,646,026	4,867,715	795,793	1,903,818	2,699,611
E-CAM		Amortization--Intangible Plant--Software	0	3,623,604	3,623,604	0	2,380,563	2,380,563	0	1,243,041	1,243,041
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	5,598,735	60,946,042	66,544,777	3,304,210	40,001,255	43,305,465	2,294,525	20,944,787	23,239,312
		TOTAL EXPENSES BEFORE FIT	157,248,817	644,074,156	801,322,973	108,972,667	415,943,902	524,916,569	48,276,150	228,130,254	276,406,404
		NET OPERATING INCOME BEFORE FIT			142,675,095			90,282,929			52,392,166
E-FIT		FEDERAL INCOME TAX--Normal Accrual			-1,330,979			1,091,715			-2,422,694
E-FIT		DEFERRED FEDERAL INCOME TAX			31,556,116			18,236,277			13,319,839
		ELECTRIC NET OPERATING INCOME			112,449,958			70,954,937			41,495,021

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.574%	32.426%
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 January 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	177,704,205	177,704,205	0	114,477,049	114,477,049	0	63,227,156	63,227,156
99	555380	Idaho - WPI Amortization/Potlatch Purchases	17,865,536	0	17,865,536	0	0	0	17,865,536	0	17,865,536
1	555550	Exchanges - Non Monetary	0	335,666	335,666	0	216,236	216,236	0	119,430	119,430
1	555700	Bookout Purchases	0	93,135,679	93,135,679	0	59,998,004	59,998,004	0	33,137,675	33,137,675
1	555710	Intercompany Purchase	0	679,463	679,463	0	437,710	437,710	0	241,753	241,753
TOTAL ACCOUNT 0555			17,865,536	271,855,013	289,720,549	0	175,128,999	175,128,999	17,865,536	96,726,014	114,591,550

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 January 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,102,698	5,102,698	0	3,287,158	3,287,158	0	1,815,540	1,815,540
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	49,795,159	49,795,159	0	32,078,041	32,078,041	0	17,717,118	17,717,118
1	557160	Power Supply Expense - Miscellaneous	0	3,054,809	3,054,809	0	1,967,908	1,967,908	0	1,086,901	1,086,901
99	557161	Unbilled Add-Ons	543,374	0	543,374	11,156	0	11,156	532,218	0	532,218
1	557170	Broker Fees - Power	0	113,816	113,816	0	73,320	73,320	0	40,496	40,496
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-7,048,583	0	-7,048,583	-7,048,583	0	-7,048,583	0	0	0
99	557290	Washington ERM Amortization	31,223,767	0	31,223,767	31,223,767	0	31,223,767	0	0	0
99	557380	Idaho PCA Deferred	-7,688,952	0	-7,688,952	0	0	0	-7,688,952	0	-7,688,952
99	557390	Idaho PCA Amortization	12,964,048	0	12,964,048	0	0	0	12,964,048	0	12,964,048
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			30,812,356	58,066,482	88,878,838	24,683,838	37,406,427	62,090,265	6,128,518	20,660,055	26,788,573

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 January 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	1,529,838	5,059,482	6,589,320	1,055,266	3,325,446	4,380,712	474,572	1,734,036	2,208,608
12	903920	A/R Sold - Program Fees	0	185,243	185,243	0	117,511	117,511	0	67,732	67,732
12	903930	A/R Sold - Maturity Yield Fee	0	545,158	545,158	0	345,826	345,826	0	199,332	199,332
TOTAL ACCOUNT 0903			1,529,838	5,789,883	7,319,721	1,055,266	3,788,783	4,844,049	474,572	2,001,100	2,475,672

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	12	Net Electric Plant	100.000%	63.436%	36.564%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: E-908-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	625	505,671	506,296	0	332,362	332,362	625	173,309	173,934
99	908600	DSM Tariff Rider Expense Offset	14,508,536	0	14,508,536	12,089,168	0	12,089,168	2,419,368	0	2,419,368
99	908610	Limited Income Tax Refund Program	217,160	0	217,160	217,160	0	217,160	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	37,084	0	37,084	38,133	0	38,133	-1,049	0	-1,049
99	908990	DSM Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
TOTAL ACCOUNT 0908			16,043,698	505,671	16,549,369	12,344,461	332,362	12,676,823	3,699,237	173,309	3,872,546

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended January 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	943,998,068	615,199,498	328,798,570
E-OPS	Operating & Maintenance Expense	683,663,962	438,342,054	245,321,908
E-OPS	Book Depreciation & Amortization	67,576,110	45,127,057	22,449,053
E-OTX	Taxes Other than FIT	50,082,901	41,447,458	8,635,443
	Net Operating Income Before FIT	142,675,095	90,282,929	52,392,166
E-INT	Less: Interest Expense	53,736,613	34,025,733	19,710,880
E-SCM	Add: Schedule M Additions	56,838,044	34,039,639	22,798,405
E-SCM	Less: Schedule M Deductions	144,644,364	83,998,550	60,645,814
	Taxable Net Operating Income	1,132,162	6,298,285	-5,166,123
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	396,257	2,204,400	-1,808,143
1	Production Tax Credit	(1,727,236)	(1,112,685)	(614,551)
	Total Net Federal Income Tax	-1,330,979	1,091,715	-2,422,694
E-DTE	Deferred FIT	31,556,116	18,236,277	13,319,839
	Total Net FIT/Deferred FIT	30,225,137	19,327,992	10,897,145

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 January 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	5,902,428	5,902,428	0	3,744,264	3,744,264	0	2,158,164	2,158,164
2	997002 Injuries and Damages	0	175,500	175,500	0	115,351	115,351	0	60,149	60,149
12	997003 Salvage	0	-1,798,156	-1,798,156	0	-1,140,678	-1,140,678	0	-657,478	-657,478
99	997004 Boulder Park Write Off	-103,499	0	-103,499	0	0	0	-103,499	0	-103,499
4	997005 FAS106 Current Retiree Medical Accrual	0	-932,395	-932,395	0	-612,546	-612,546	0	-319,849	-319,849
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	5,291,552	0	5,291,552	0	0	0	5,291,552	0	5,291,552
99	997008 Idaho DSM Book Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,792	-21,792	0	-12,036	-12,036
1	997012 N.E. Tank Farm Diesel Spill	0	-41,893	-41,893	0	-26,987	-26,987	0	-14,906	-14,906
4	997015 Airplane Lease Payments	0	216,919	216,919	0	142,507	142,507	0	74,412	74,412
12	997016 Redemption Expense Amortization	0	2,446,031	2,446,031	0	1,551,664	1,551,664	0	894,367	894,367
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	-3,031,099	0	-3,031,099	-1,054,509	0	-1,054,509	-1,976,590	0	-1,976,590
4	997018 DSM Tariff Rider		320,000	320,000	0	210,227	210,227	0	109,773	109,773
1	997019 CSS Temporary Service Fees	125,750	0	125,750	72,090	0	72,090	53,660	0	53,660
4	997020 FAS87 Current Pension Accrual	0	-17,360,206	-17,360,206	0	-11,404,961	-11,404,961	0	-5,955,245	-5,955,245
99	997021 Wartsilla Generators Amortization	1,018,612	0	1,018,612	734,140	0	734,140	284,472	0	284,472
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	-134,908	0	-134,908	-134,908	0	-134,908	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	229,018	0	229,018	158,213	0	158,213	70,805	0	70,805
99	997029 FAS106 Post Retirement Benefits	339,357	0	339,357	250,574	0	250,574	88,783	0	88,783
12	997032 Interest Rate Swaps	0	-10,741,931	-10,741,931	0	-6,814,251	-6,814,251	0	-3,927,680	-3,927,680
99	997033 BPA Residential Exchange	3,259,794	0	3,259,794	2,938,327	0	2,938,327	321,467	0	321,467
99	997034 Montana Hydro Settlement	-3,788,533	0	-3,788,533	-2,508,122	0	-2,508,122	-1,280,411	0	-1,280,411
2	997066 Miscellaneous Schedule M Additions	0	-1,468,068	-1,468,068	0	-964,917	-964,917	0	-503,151	-503,151
99	997064 Chicago Climate Exchange	720,301	0	720,301	0	0	0	720,301	0	720,301
99	997065 Amortization - Unbilled Revenue Add-Ins	303,895	0	303,895	-68,476	0	-68,476	372,371	0	372,371
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	26,811,200	45,381,879	72,193,079	17,072,244	29,352,154	46,424,398	9,738,956	16,029,725	25,768,681
	TOTAL SCHEDULE M ADDITIONS	34,771,764	22,066,280	56,838,044	19,909,604	14,130,035	34,039,639	14,862,160	7,936,245	22,798,405

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended January 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	3,836,230	3,836,230	0	2,471,299	2,471,299	0	1,364,931	1,364,931
99	997043	Washington Deferred Power Costs	-24,249,671	0	-24,249,671	-24,249,671	0	-24,249,671	0	0	0
1	997044	Non-Monetary Power Costs	0	-335,666	-335,666	0	-216,236	-216,236	0	-119,430	-119,430
1	997045	Section 199 Manufacturing Deduction	0	2,643,684	2,643,684	0	1,703,061	1,703,061	0	940,623	940,623
4	997046	Nez Perce Settlement	29,634	-12,838	16,796	34,846	-8,434	26,412	-5,212	-4,404	-9,616
99	997047	Clark Fork Preventive Maint. Exp (PME's)	250,493	0	250,493	0	0	0	250,493	0	250,493
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	133,555,500	133,555,500	0	85,881,529	85,881,529	0	47,673,971	47,673,971
99	997050	CS2 Levelized Return	165,487	0	165,487	0	0	0	165,487	0	165,487
99	997051	Wind Generation AFUDC - ID	42,779	0	42,779	0	0	0	42,779	0	42,779
99	997058	Colstrip Settlement - ID	738,101	0	738,101	0	0	0	738,101	0	738,101
99	997059	Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	128,825	128,825	0	67,267	67,267
4	997063	CDA Lake Settlement	0	27,784,539	27,784,539	0	18,253,331	18,253,331	0	9,531,208	9,531,208
TOTAL SCHEDULE M DEDUCTIONS			-23,023,177	167,667,541	144,644,364	-24,214,825	108,213,375	83,998,550	1,191,648	59,454,166	60,645,814

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.574%	32.426%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.787%	38.213%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.304%	35.696%
E-ALL	12	Net Electric Plant	100.000%	63.436%	36.564%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended January 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	42,126,055	27,220,593	14,905,462
99	410100	Deferred Federal Income Tax Expense - Washington	-6,764,127	-6,764,127	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-185,350	0	-185,350
		Sub-Total	35,176,578	20,456,466	14,720,112
14	411100	Deferred Federal Income Tax Expense - Allocated	384,565	248,494	136,071
99	411100	Deferred Federal Income Tax Expense - Washington	-2,468,683	-2,468,683	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,536,344	0	-1,536,344
		Sub-Total	-3,620,462	-2,220,189	-1,400,273
		Total Deferred Federal Income Tax Expense	31,556,116	18,236,277	13,319,839
E-ALL	14	Net Allocated Schedule M's	100.000%	64.617%	35.383%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended January 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	1,514,960,295	967,739,854	547,220,441
	Interest Deduction for FIT Calculation	53,736,613	34,025,733	19,710,880
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 January 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	1,549,154	1,549,154	0	997,965	997,965	0	551,189	551,189
1	408150	R&P Property Tax--Production	0	6,644,902	6,644,902	0	4,280,646	4,280,646	0	2,364,256	2,364,256
1	408180	R&P Property Tax--Transmission	0	4,551,378	4,551,378	0	2,931,998	2,931,998	0	1,619,380	1,619,380
1	409100	State Income Tax--Montana & Oregon	0	-64,384	-64,384	0	-41,476	-41,476	0	-22,908	-22,908
TOTAL PRODUCTION & TRANSMISSION			0	12,699,020	12,699,020	0	8,180,709	8,180,709	0	4,518,311	4,518,311
DISTRIBUTION											
99	408110	State Excise Tax	15,816,939	0	15,816,939	15,816,939	0	15,816,939	0	0	0
99	408120	Municipal Occupation & License Tax	16,849,442	0	16,849,442	14,237,997	0	14,237,997	2,611,445	0	2,611,445
99	408160	Miscellaneous State or Local Tax--WA & ID	24,288	0	24,288	0	0	0	24,288	0	24,288
99	408170	R&P Property Tax--Distribution	4,709,666	0	4,709,666	3,211,813	0	3,211,813	1,497,853	0	1,497,853
99	409100	State Income Tax--Idaho	-16,454	0	-16,454	0	0	0	-16,454	0	-16,454
TOTAL DISTRIBUTION			37,383,881	0	37,383,881	33,266,749	0	33,266,749	4,117,132	0	4,117,132
TOTAL TAXES OTHER THAN FIT			37,383,881	12,699,020	50,082,901	33,266,749	8,180,709	41,447,458	4,117,132	4,518,311	8,635,443

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	Report ID:
For Twelve Months Ended January 31, 2009	E-PLT-12A
Average of Monthly Averages Basis	

***** 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	2,586	15,259,132	15,261,718	2,586	9,829,933	9,832,519	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,064,438	2,217,617	153,179	1,329,911	1,483,090	0	734,527	734,527
4	C-IPL	Misc Intangible Plant	0	146,925	146,925	0	96,524	96,524	0	50,401	50,401
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	10,813,814	10,813,814	0	7,104,243	7,104,243	0	3,709,571	3,709,571
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,663,944	7,663,944	0	5,034,905	5,034,905	0	2,629,039	2,629,039
TOTAL INTANGIBLE PLANT			155,765	35,948,253	36,104,018	155,765	23,395,516	23,551,281	0	12,552,737	12,552,737
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,232,429	2,232,429	0	1,438,131	1,438,131	0	794,298	794,298
1	311XXX	Structures & Improvements	0	124,702,488	124,702,488	0	80,333,343	80,333,343	0	44,369,145	44,369,145
1	312000	Boiler Plant	0	162,622,584	162,622,584	0	104,761,469	104,761,469	0	57,861,115	57,861,115
1	314000	Turbogenerator Units	0	48,058,529	48,058,529	0	30,959,304	30,959,304	0	17,099,225	17,099,225
1	315000	Accessory Electric Equipment	0	26,345,593	26,345,593	0	16,971,831	16,971,831	0	9,373,762	9,373,762
1	316000	Miscellaneous Power Plant Equipment	0	15,356,460	15,356,460	0	9,892,632	9,892,632	0	5,463,828	5,463,828
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	379,318,083	379,318,083	0	244,356,710	244,356,710	0	134,961,373	134,961,373
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,933,652	55,933,652	0	36,032,459	36,032,459	0	19,901,193	19,901,193
1	331XXX	Structures & Improvements	0	39,587,534	39,587,534	0	25,502,289	25,502,289	0	14,085,245	14,085,245
1	332XXX	Reservoirs, Dams, & Waterways	0	112,935,168	112,935,168	0	72,752,835	72,752,835	0	40,182,333	40,182,333
1	333000	Waterwheels, Turbines, & Generators	0	121,881,269	121,881,269	0	78,515,913	78,515,913	0	43,365,356	43,365,356
1	334000	Accessory Electric Equipment	0	30,481,110	30,481,110	0	19,635,931	19,635,931	0	10,845,179	10,845,179
1	335XXX	Miscellaneous Power Plant Equipment	0	6,252,691	6,252,691	0	4,027,984	4,027,984	0	2,224,707	2,224,707
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	369,070,987	369,070,987	0	237,755,529	237,755,529	0	131,315,458	131,315,458
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	15,611,531	15,611,531	0	10,056,948	10,056,948	0	5,554,583	5,554,583
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,608	21,064,608	0	13,569,820	13,569,820	0	7,494,788	7,494,788
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	197,281,258	197,281,258	0	127,088,586	127,088,586	0	70,192,672	70,192,672
1	345000	Accessory Electric Equipment	0	15,330,929	15,330,929	0	9,876,184	9,876,184	0	5,454,745	5,454,745
1	346000	Miscellaneous Power Plant Equipment	0	1,333,693	1,333,693	0	859,165	859,165	0	474,528	474,528
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	273,376,354	273,376,354	0	176,109,046	176,109,046	0	97,267,308	97,267,308
TOTAL PRODUCTION PLANT			0	1,021,765,424	1,021,765,424	0	658,221,285	658,221,285	0	363,544,139	363,544,139

ELECTRIC UTILITY PLANT
 For Twelve Months Ended January 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	14,227,385	14,227,385	0	9,165,281	9,165,281	0	5,062,104	5,062,104
1	352XXX	Structures & Improvements	0	15,394,557	15,394,557	0	9,917,174	9,917,174	0	5,477,383	5,477,383
1	353000	Station Equipment	0	168,959,334	168,959,334	0	108,843,603	108,843,603	0	60,115,731	60,115,731
1	354000	Towers & Fixtures	0	17,090,685	17,090,685	0	11,009,819	11,009,819	0	6,080,866	6,080,866
1	355000	Poles & Fixtures	0	127,023,812	127,023,812	0	81,828,740	81,828,740	0	45,195,072	45,195,072
1	356000	Overhead Conductors & Devices	0	101,560,682	101,560,682	0	65,425,391	65,425,391	0	36,135,291	36,135,291
1	357000	Underground Conduit	0	2,172,363	2,172,363	0	1,399,436	1,399,436	0	772,927	772,927
1	358000	Underground Conductors & Devices	0	2,204,377	2,204,377	0	1,420,060	1,420,060	0	784,317	784,317
1	359000	Roads & Trails	0	1,844,847	1,844,847	0	1,188,450	1,188,450	0	656,397	656,397
		TOTAL TRANSMISSION PLANT	0	450,478,042	450,478,042	0	290,197,954	290,197,954	0	160,280,088	160,280,088
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,005,928	0	4,005,928	3,035,035	0	3,035,035	970,893	0	970,893
99	360400	Land Easements	31,525	0	31,525	22,771	0	22,771	8,754	0	8,754
99	361000	Structures & Improvements	11,505,796	0	11,505,796	8,295,014	0	8,295,014	3,210,782	0	3,210,782
99	362000	Station Equipment	83,807,785	0	83,807,785	53,511,402	0	53,511,402	30,296,383	0	30,296,383
99	364000	Poles, Towers, & Fixtures	191,453,816	0	191,453,816	116,138,662	0	116,138,662	75,315,154	0	75,315,154
99	365000	Overhead Conductors & Devices	125,885,603	0	125,885,603	74,274,125	0	74,274,125	51,611,478	0	51,611,478
99	366000	Underground Conduit	68,788,490	0	68,788,490	41,913,044	0	41,913,044	26,875,446	0	26,875,446
99	367000	Underground Conductors & Devices	110,867,566	0	110,867,566	70,463,629	0	70,463,629	40,403,937	0	40,403,937
99	368000	Line Transformers	156,247,858	0	156,247,858	100,075,856	0	100,075,856	56,172,002	0	56,172,002
99	369XXX	Services	107,909,594	0	107,909,594	66,416,454	0	66,416,454	41,493,140	0	41,493,140
99	370000	Meters	26,436,198	0	26,436,198	15,350,542	0	15,350,542	11,085,656	0	11,085,656
99	373XXX	Street Light & Signal Systems	27,088,482	0	27,088,482	15,002,878	0	15,002,878	12,085,604	0	12,085,604
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	914,028,641	0	914,028,641	564,499,412	0	564,499,412	349,529,229	0	349,529,229
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,648,894	2,468,107	371,881	1,083,257	1,455,138	447,332	565,637	1,012,969
4	390XXX	Structures & Improvements	5,970,260	24,247,411	30,217,671	1,673,006	15,929,579	17,602,585	4,297,254	8,317,832	12,615,086
4	391XXX	Office Furniture & Equipment	0	21,131,284	21,131,284	0	13,882,408	13,882,408	0	7,248,876	7,248,876
4	392XXX	Transportation Equipment	6,037,837	4,305,248	10,343,085	4,297,249	2,828,376	7,125,625	1,740,588	1,476,872	3,217,460
4	393000	Stores Equipment	346,613	789,908	1,136,521	131,257	518,938	650,195	215,356	270,970	486,326
4	394000	Tools, Shop & Garage Equipment	1,771,506	2,836,009	4,607,515	1,325,189	1,863,144	3,188,333	446,317	972,865	1,419,182
4	395000	Laboratory Equipment	679,345	2,931,755	3,611,100	377,108	1,926,046	2,303,154	302,237	1,005,709	1,307,946
4	396XXX	Power Operated Equipment	16,377,664	6,346,895	22,724,559	10,490,640	4,169,656	14,660,296	5,887,024	2,177,239	8,064,263
4	397XXX	Communications Equipment	7,483,908	38,811,418	46,295,326	5,157,514	25,497,549	30,655,063	2,326,394	13,313,869	15,640,263
4	398000	Miscellaneous Equipment	11,805	444,304	456,109	3,896	291,890	295,786	7,909	152,414	160,323
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	39,498,151	103,493,126	142,991,277	23,827,740	67,990,843	91,818,583	15,670,411	35,502,283	51,172,694
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,742,265	27,742,265	0	17,871,567	17,871,567	0	9,870,698	9,870,698
		TOTAL PLANT IN SERVICE	953,682,557	1,639,427,110	2,593,109,667	588,482,917	1,057,677,165	1,646,160,082	365,199,640	581,749,945	946,949,585
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	953,682,557	1,639,427,110	2,593,109,667	588,482,917	1,057,677,165	1,646,160,082	365,199,640	581,749,945	946,949,585

ELECTRIC UTILITY PLANT For Twelve Months Ended January 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	241,274,046	241,274,046	0	155,428,740	155,428,740	0	85,845,306	85,845,306
1	108000	Hydro Production Plant	0	88,053,287	88,053,287	0	56,723,927	56,723,927	0	31,329,360	31,329,360
1	108X03	Other Production Plant	0	49,341,679	49,341,679	0	31,785,910	31,785,910	0	17,555,769	17,555,769
1	108X04	Transmission Plant	0	148,114,288	148,114,288	0	95,415,224	95,415,224	0	52,699,064	52,699,064
E-ADP	108X05	Distribution Plant	280,068,371	0	280,068,371	172,796,584	0	172,796,584	107,271,787	0	107,271,787
E-ADP	108X06	General Plant - Non-Transportation	13,953,188	41,694,844	55,648,032	8,189,721	27,391,845	35,581,566	5,763,467	14,302,999	20,066,466
E-ADP	108X07	General Plant - Transportation	3,671,648	2,618,005	6,289,653	2,613,162	1,719,925	4,333,087	1,058,486	898,080	1,956,566
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-210,723	-210,723	0	-135,748	-135,748	0	-74,975	-74,975
TOTAL ACCUMULATED DEPRECIATION			297,693,207	570,885,426	868,578,633	183,599,467	368,329,823	551,929,290	114,093,740	202,555,603	316,649,343
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	9,987	3,373,170	3,383,157	9,987	2,172,996	2,182,983	0	1,200,174	1,200,174
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	69,732	69,732	0	45,811	45,811	0	23,921	23,921
E-CAM	111X08	Intangible Plant-Computer Software	0	7,717,361	7,717,361	0	5,069,997	5,069,997	0	2,647,364	2,647,364
TOTAL ACCUMULATED AMORTIZATION			120,665	11,160,695	11,281,360	120,665	7,289,088	7,409,753	0	3,871,607	3,871,607
NET ELECTRIC UTILITY PLANT			655,868,685	1,057,380,989	1,713,249,674	404,762,785	682,058,254	1,086,821,039	251,105,900	375,322,735	626,428,635

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 January 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	655,868,685	1,057,380,989	1,713,249,674	404,762,785	682,058,254	1,086,821,039	251,105,900	375,322,735	626,428,635
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	11,852,238	0	11,852,238	7,512,166	0	7,512,166	4,340,072	0	4,340,072
4	Deferred Gain on Sale of General Office (190850)	0	234,499	234,499	0	154,056	154,056	0	80,443	80,443
12	Deferred F.I.T. - Plant In Service (282900)	0	-228,030,459	-228,030,459	0	-144,653,402	-144,653,402	0	-83,377,057	-83,377,057
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,224,892	-8,224,892	0	-5,403,425	-5,403,425	0	-2,821,467	-2,821,467
99	ADFIT - Boulder Park Idaho Write Off (190040)	674,396	0	674,396	0	0	0	674,396	0	674,396
99	ADFIT - MT Lease Payments (283365)	-2,264,347	0	-2,264,347	-1,487,868	0	-1,487,868	-776,479	0	-776,479
1	ADFIT - MT Lease Payments (283382)	-1,701	-1,213,465	-1,215,166	-1,328	-781,714	-783,042	-373	-431,751	-432,124
12	Electric portion of Bond Redemptions (283850)	0	-3,231,992	-3,231,992	0	-2,050,246	-2,050,246	0	-1,181,746	-1,181,746
1	Colstrip PCB (283200)	0	-675,084	-675,084	0	-434,889	-434,889	0	-240,195	-240,195
	TOTAL ACCUM DEFERRED INCOME TAX	10,260,586	-241,141,393	-230,880,807	6,022,970	-153,169,620	-147,146,650	4,237,616	-87,971,773	-83,734,157
	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)	5,350,001	0	5,350,001	3,840,027	0	3,840,027	1,509,974	0	1,509,974
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)	659,092	0	659,092	0	0	0	659,092	0	659,092
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,817,220	0	1,817,220	0	0	0	1,817,220	0	1,817,220
99	Invest in Exchange Power (124900, 124930)	27,154,115	0	27,154,115	27,154,115	0	27,154,115	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)	-2,137,761	0	-2,137,761	-685,115	0	-685,115	-1,452,646	0	-1,452,646
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)	6,469,560	0	6,469,560	4,251,048	0	4,251,048	2,218,512	0	2,218,512
99	Nez Perce Settlement - Idaho (186800)	328,598	0	328,598	0	0	0	328,598	0	328,598
4	Gain on Sale of General Office Bldg (253850)	0	-669,981	-669,981	0	-440,151	-440,151	0	-229,830	-229,830
	TOTAL OTHER ADJUSTMENTS	33,261,409	-669,981	32,591,428	28,505,616	-440,151	28,065,465	4,755,793	-229,830	4,525,963
	NET RATE BASE	699,390,680	815,569,615	1,514,960,295	439,291,371	528,448,483	967,739,854	260,099,309	287,121,132	547,220,441

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%	63.436%	36.564%
E-ALL	13	Net Electric General Plant	100.000%	64.037%	35.963%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended January 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	2,905,694	2,093,378	562,136	250,180
8		Utility 8	0	0	0	0
9		Utility 9	10,107	7,985	2,122	0
	TOTAL		<u>2,915,801</u>	<u>2,101,363</u>	<u>564,258</u>	<u>250,180</u>
7	404X32 PC Software	Utility 7	1,715,895	1,236,199	331,957	147,739
8		Utility 8	141,160	0	97,372	43,788
9		Utility 9	0	0	0	0
	TOTAL		<u>1,857,055</u>	<u>1,236,199</u>	<u>429,329</u>	<u>191,527</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 January 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	5,842,736	4,209,341	1,130,336	503,060
8	Utility 8	113,191	0	78,079	35,112
9	Utility 9	688,605	544,025	144,580	0
9	Utility 9 - Washington	83,315	65,822	17,493	0
9	Utility 9 - Idaho	138,527	109,442	29,085	0
		<u>6,866,374</u>	<u>4,928,630</u>	<u>1,399,573</u>	<u>538,172</u>
7	403X70 Utility 7	1,897	1,367	367	163
8	Utility 8	0	0	0	0
9	Utility 9	12,289	9,709	2,580	0
TOTAL ACCOUNT 403		<u>14,186</u>	<u>11,076</u>	<u>2,947</u>	<u>163</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 January 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	0	0	0	0	0	0	0	0	0	0	0	0	
99		Utility 2	260,130	0	0	0	0	0	0	0	0	260,130	0	260,130	
7		Utility 7	1,968,200	0	0	1,417,970	1,417,970	0	0	380,768	380,768	0	169,462	169,462	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0	
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0	
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0	
		TOTAL ACCOUNT	3,524,415	371,881	447,332	1,648,894	2,468,107	98,830	91,800	436,086	626,716	260,130	169,462	429,592	
390XXX Structures & Improvements															
99		Utility 0	2,157,538	439,636	1,119,450	598,452	2,157,538	0	0	0	0	0	0	0	
99		Utility 1	850,477	0	0	0	0	850,477	0	0	850,477	0	0	0	
99		Utility 2	2,710,284	0	0	0	0	0	0	0	0	2,710,284	0	2,710,284	
7		Utility 7	29,021,233	0	0	20,908,057	20,908,057	0	0	5,614,448	5,614,448	0	2,498,728	2,498,728	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	1,561,149	1,233,370	0	0	1,233,370	327,779	0	0	327,779	0	0	0	
9		Utility 9 - Idaho	4,022,333	0	3,177,804	0	3,177,804	0	844,529	0	844,529	0	0	0	
9		Utility 9 - Allocated	3,469,320	0	0	2,740,902	2,740,902	0	0	728,418	728,418	0	0	0	
		TOTAL ACCOUNT	43,792,334	1,673,006	4,297,254	24,247,411	30,217,671	1,178,256	844,529	6,342,866	8,365,651	2,710,284	2,498,728	5,209,012	
391XXX Office Furniture & Equipment															
99		Utility 0	709,429	0	0	709,429	709,429	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	28,346,365	0	0	20,421,855	20,421,855	0	0	5,483,888	5,483,888	0	2,440,622	2,440,622	
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526	
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,434,665	0	0	21,131,284	21,131,284	0	0	5,745,233	5,745,233	0	2,558,148	2,558,148	
392XXX Transportation Equipment															
99		Utility 0	8,816,724	3,711,923	1,375,165	3,729,636	8,816,724	0	0	0	0	0	0	0	
99		Utility 1	3,677,200	0	0	0	0	2,490,720	830,233	356,247	3,677,200	0	0	0	
99		Utility 2	1,668,535	0	0	0	0	0	0	0	0	1,668,535	0	1,668,535	
7		Utility 7	108,298	0	0	78,022	78,022	0	0	20,951	20,951	0	9,324	9,324	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	740,882	585,326	0	0	585,326	155,556	0	0	155,556	0	0	0	
9		Utility 9 - Idaho	462,537	0	365,423	0	365,423	0	97,114	0	97,114	0	0	0	
9		Utility 9 - Allocated	629,829	0	0	497,590	497,590	0	0	132,239	132,239	0	0	0	
		TOTAL ACCOUNT	16,104,005	4,297,249	1,740,588	4,305,248	10,343,085	2,646,276	927,347	509,437	4,083,060	1,668,535	9,324	1,677,859	

COMMON GENERAL PLANT For Twelve Months Ended January 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
	393000	Stores Equipment												
99		Utility 0	350,744	20,551	28,215	301,978	350,744	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	55,771	0	0	0	0	0	0	0	0	55,771	0	55,771
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	140,127	110,706	0	0	110,706	29,421	0	0	29,421	0	0	0
9		Utility 9 - Idaho	236,875	0	187,141	0	187,141	0	49,734	0	49,734	0	0	0
9		Utility 9 - Allocated	617,602	0	0	487,930	487,930	0	0	129,672	129,672	0	0	0
		TOTAL ACCOUNT	1,485,390	131,257	215,356	789,908	1,136,521	113,692	49,734	129,672	293,098	55,771	0	55,771
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,350,921	1,289,918	438,767	1,622,236	3,350,921	0	0	0	0	0	0	0
99		Utility 1	1,855,457	0	0	0	0	973,423	454,274	427,760	1,855,457	0	0	0
99		Utility 2	985,227	0	0	0	0	0	0	0	0	985,227	0	985,227
7		Utility 7	1,378,467	0	0	993,103	993,103	0	0	266,678	266,678	0	118,686	118,686
8		Utility 8	541,244	0	0	0	0	0	0	373,350	373,350	0	167,894	167,894
9		Utility 9 - Wa	44,645	35,271	0	0	35,271	9,374	0	0	9,374	0	0	0
9		Utility 9 - Idaho	9,556	0	7,550	0	7,550	0	2,006	0	2,006	0	0	0
9		Utility 9 - Allocated	279,315	0	0	220,670	220,670	0	0	58,645	58,645	0	0	0
		TOTAL ACCOUNT	8,444,832	1,325,189	446,317	2,836,009	4,607,515	982,797	456,280	1,126,433	2,565,510	985,227	286,580	1,271,807
	395000	Laboratory Equipment												
99		Utility 0	2,868,039	342,355	291,143	2,234,541	2,868,039	0	0	0	0	0	0	0
99		Utility 1	523,723	0	0	0	0	170,433	55,584	297,706	523,723	0	0	0
99		Utility 2	334,680	0	0	0	0	0	0	0	0	334,680	0	334,680
7		Utility 7	255,603	0	0	184,147	184,147	0	0	49,449	49,449	0	22,007	22,007
8		Utility 8	16,173	0	0	0	0	0	0	11,156	11,156	0	5,017	5,017
9		Utility 9 - Wa	43,989	34,753	0	0	34,753	9,236	0	0	9,236	0	0	0
9		Utility 9 - Idaho	14,042	0	11,094	0	11,094	0	2,948	0	2,948	0	0	0
9		Utility 9 - Allocated	649,419	0	0	513,067	513,067	0	0	136,352	136,352	0	0	0
		TOTAL ACCOUNT	4,705,668	377,108	302,237	2,931,755	3,611,100	179,669	58,532	494,663	732,864	334,680	27,024	361,704
	396XXX	Power Operated Equipment												
99		Utility 0	21,520,657	10,227,885	5,680,746	5,612,026	21,520,657	0	0	0	0	0	0	0
99		Utility 1	3,718,528	0	0	0	0	2,587,352	763,032	368,144	3,718,528	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	332,585	262,755	0	0	262,755	69,830	0	0	69,830	0	0	0
9		Utility 9 - Idaho	261,098	0	206,278	0	206,278	0	54,820	0	54,820	0	0	0
9		Utility 9 - Allocated	424,939	0	0	335,719	335,719	0	0	89,220	89,220	0	0	0
		TOTAL ACCOUNT	26,855,677	10,490,640	5,887,024	6,346,895	22,724,559	2,657,182	817,852	564,548	4,039,582	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis		Report ID: C-GPL-12A		***** ELECTRIC *****								***** GAS NORTH *****		***** OREGON GAS *****	
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
	397XXX	Communication Equipment													
99		Utility 0	34,867,139	4,801,531	1,882,864	28,182,744	34,867,139	0	0	0	0	0	0	0	
99		Utility 1	675,935	0	0	0	0	392,056	283,879	0	675,935	0	0	0	
99		Utility 2	482,613	0	0	0	0	0	0	0	0	482,613	0	482,613	
7		Utility 7	6,659,495	0	0	4,797,767	4,797,767	0	0	1,288,346	1,288,346	0	573,383	573,383	
8		Utility 8	942,691	0	0	0	0	0	0	650,268	650,268	0	292,423	292,423	
9		Utility 9 - Wa	450,589	355,983	0	0	355,983	94,606	0	0	94,606	0	0	0	
9		Utility 9 - Idaho	561,402	0	443,530	0	443,530	0	117,872	0	117,872	0	0	0	
9		Utility 9 - Allocated	7,380,521	0	0	5,830,907	5,830,907	0	0	1,549,614	1,549,614	0	0	0	
		TOTAL ACCOUNT	52,020,385	5,157,514	2,326,394	38,811,418	46,295,326	486,662	401,751	3,488,228	4,376,641	482,613	865,806	1,348,419	
	398000	Miscellaneous Equipment													
99		Utility 0	3,749	0	2,724	1,025	3,749	0	0	0	0	0	0	0	
99		Utility 1	27,416	0	0	0	0	0	0	27,416	27,416	0	0	0	
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	605,079	0	0	435,923	435,923	0	0	117,059	117,059	0	52,097	52,097	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	4,931	3,896	0	0	3,896	1,035	0	0	1,035	0	0	0	
9		Utility 9 - Idaho	6,563	0	5,185	0	5,185	0	1,378	0	1,378	0	0	0	
9		Utility 9 - Allocated	9,311	0	0	7,356	7,356	0	0	1,955	1,955	0	0	0	
		TOTAL ACCOUNT	657,049	3,896	7,909	444,304	456,109	1,035	1,378	146,430	148,843	0	52,097	52,097	
		TOTAL GENERAL PLANT	187,024,420	23,827,740	15,670,411	103,493,126	142,991,277	8,344,399	3,649,203	18,983,596	30,977,198	6,541,074	6,514,871	13,055,945	

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 January 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	38,161,076	38,161,076	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-83,604	-83,604	0	0
99	108X06	Utility 1	3,823,735	0	3,823,735	0
99	108X06	Utility 2	1,772,618	0	0	1,772,618
7	108X06	Utility 7	9,121,881	6,571,768	1,764,719	785,394
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-333,792	-240,477	-64,575	-28,739
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	705,000	0	486,309	218,691
9	108X06	Utility 9	14,226,202	11,239,269	2,986,933	0
Total			<u>67,393,116</u>	<u>55,648,032</u>	<u>8,997,121</u>	<u>2,747,964</u>

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,753,525	5,753,525	0	0
99	108X07	Utility 1	639,898	0	639,898	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	864,492	0	0	864,492
7	108X07	Utility 7	24,442	17,609	4,729	2,104
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	656,320	518,519	137,801	0
9	108X07	Utility 9	0	0	0	0
Total			<u>7,938,677</u>	<u>6,289,653</u>	<u>782,428</u>	<u>866,596</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%

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 January 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	914,028,641	0	914,028,641	564,499,412	0	564,499,412	349,529,229	0	349,529,229
E-PLT	360200	Less Land and Land Rights	4,005,928	0	4,005,928	3,035,035	0	3,035,035	970,893	0	970,893
		Depreciable Distribution Plant	910,022,713	0	910,022,713	561,464,377	0	561,464,377	348,558,336	0	348,558,336
		Percentage		0.000%	100.000%		61.698%			38.302%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	280,068,371	172,796,584			107,271,787		
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	280,068,371	0	280,068,371	172,796,584	0	172,796,584	107,271,787	0	107,271,787
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	39,498,151	103,493,126	142,991,277	23,827,740	67,990,843	91,818,583	15,670,411	35,502,283	51,172,694
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,648,894	2,468,107	371,881	1,083,257	1,455,138	447,332	565,637	1,012,969
E-PLT	392XXX	Less: General Transportation Plant	6,037,837	4,305,248	10,343,085	4,297,249	2,828,376	7,125,625	1,740,588	1,476,872	3,217,460
		Depreciable Non Transport General Plant	32,641,101	97,538,984	130,180,085	19,158,610	64,079,210	83,237,820	13,482,491	33,459,774	46,942,265
		Percentage		74.926%	100.000%		14.717%			10.357%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,694,844	55,648,032	8,189,721			5,763,467		
	403X60	Common Depreciation Expense (C-DEP)		3,561,507	4,753,366	699,553			492,306		
	403X60	Washington Depreciation Expense (C-DEP)			65,822	65,822			0		
	403X60	Idaho Depreciation Expense (C-DEP)			109,442	0			109,442		
	403X60	Depreciation Expense		1,942,482	2,552,195	429,481			180,232		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Electric General Plant	13,953,188	41,694,844	55,648,032	8,189,721	27,391,845	35,581,566	5,763,467	14,302,999	20,066,466
4	403X60	Depreciation Expense (C-DEP)	1,191,859	3,561,507	4,753,366	699,553	2,339,768	3,039,321	492,306	1,221,739	1,714,045
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	175,264	0	175,264	65,822	0	65,822	109,442	0	109,442
4	403X60	Depreciation Expense	609,713	1,942,482	2,552,195	429,481	1,276,133	1,705,614	180,232	666,349	846,581
		Total Depreciation Expense	1,976,836	5,503,989	7,480,825	1,194,856	3,615,901	4,810,757	781,980	1,888,088	2,670,068
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	6,037,837	4,305,248	10,343,085	4,297,249	2,828,376	7,125,625	1,740,588	1,476,872	3,217,460
		Percentage		41.624%	100.000%		41.547%			16.829%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,618,005	6,289,653	2,613,162			1,058,486		
	403X70	Depreciation Expense (C-DEP)		4,610	11,076	4,602			1,864		
	403X70	Depreciation Expense		41,245	75,426	22,231			11,949		
4	108X07	JURISDICTIONAL ALLOCATION: Accum Depr--Elect Genl Plant (Electric Portion)	3,671,648	2,618,005	6,289,653	2,613,162	1,719,925	4,333,087	1,058,486	898,080	1,956,566
4	403X70	Depreciation Expense (C-DEP)	6,466	4,610	11,076	4,602	3,029	7,631	1,864	1,581	3,445
4	403X70	Depreciation Expense	34,180	41,245	75,425	22,231	27,096	49,327	11,949	14,149	26,098
		403X70 Total Depreciation Expense	40,646	45,855	86,501	26,833	30,125	56,958	13,813	15,730	29,543
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 January 31, 2009
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

***** 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	185,972	0	0	146,925	146,925	0	0	39,047	39,047	0	0	0
		TOTAL ACCOUNT	603,871	0	0	146,925	146,925	249,449	168,450	39,047	456,946	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	398,195	0	0	398,195	398,195	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	14,457,303	0	0	10,415,619	10,415,619	0	0	2,796,910	2,796,910	0	1,244,774	1,244,774
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	14,901,938	0	0	10,813,814	10,813,814	0	0	2,796,910	2,796,910	46,440	1,244,774	1,291,214
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	1,096,852	0	0	1,096,852	1,096,852	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,115,390	0	0	6,567,092	6,567,092	0	0	1,763,463	1,763,463	0	784,835	784,835
8		Utility 8	707,555	0	0	0	0	0	0	488,071	488,071	0	219,484	219,484
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,927,608	0	0	7,663,944	7,663,944	0	0	2,259,345	2,259,345	0	1,004,319	1,004,319
	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		26,433,417	0	0	18,624,683	18,624,683	249,449	168,450	5,095,302	5,513,201	46,440	2,249,093	2,295,533

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 January 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	763,449	763,449	0	0
99		Utility 1	3,189	0	3,189	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	10,449	0	0	10,449
99		Utility 2 - California	0	0	0	0
7		Utility 7	9,646,638	6,949,824	1,866,239	830,576
8		Utility 8	486,085	0	335,301	150,784
9		Utility 9	5,175	4,088	1,087	0
Total			<u>10,914,985</u>	<u>7,717,361</u>	<u>2,205,816</u>	<u>991,809</u>

Accum Amort--Leasehold Improvements (111X50/60)						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	87,654	63,149	16,958	7,547
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>95,986</u>	<u>69,732</u>	<u>18,707</u>	<u>7,547</u>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE For Twelve Months Ended January 31, 2009			Report ID: E-CAM-12A			***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
Average of Monthly Averages Basis			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Ref/Basis	Account	Description									
Plant in Service											
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	10,813,814	10,813,814	0	7,104,243	7,104,243	0	3,709,571	3,709,571
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,663,944	7,663,944	0	5,034,905	5,034,905	0	2,629,039	2,629,039
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
		Total Intangible Plant - Software	0	18,477,758	18,477,758	0	12,139,148	12,139,148	0	6,338,610	6,338,610
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		7,717,361	7,717,361	0			0		
		Amortization Expense (404X3X)		3,623,604	3,623,604	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	7,717,361	7,717,361	0	5,069,997	5,069,997	0	2,647,364	2,647,364
4		Amortization Expense (404X3X)	0	3,623,604	3,623,604	0	2,380,563	2,380,563	0	1,243,041	1,243,041
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 January 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	-9,683,127	-6,976,112	-1,873,298	-833,717
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,580,654	-1,248,780	-331,874	0
Total			<u>-11,263,781</u>	<u>-8,224,892</u>	<u>-2,205,172</u>	<u>-833,717</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%