

ELECTRIC RATE OF RETURN For Twelve Months Ended March 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	114,234,632	72,575,005	41,659,627
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	114,234,632	72,379,657	41,854,975
E-APL		Electric Net Rate Base	1,524,831,274	973,047,893	551,783,381
		RATE OF RETURN	7.492%	7.438%	7.585%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent	3/31/2009	353,092 100.000%	232,049 65.719%	121,043 34.281%
3	E-OPS	Direct Distribution Operating Expense Percent		20,078,170 100.000%	13,514,756 67.311%	6,563,414 32.689%
	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 March 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	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%
Input		Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935		13,575,725	0	9,909,996	3,665,729
		Less: Direct O & M Accts 901 - 905		1,038,153	0	1,038,153	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 Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
	1/1/2009	Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996	0
		Adjustments	0	0	0	0
		Total	77,102,714	64,212,125	12,890,589	0
		Percentage	100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0
		Total	50,381,752	43,211,491	7,170,261	0
		Percentage	100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	354,732	218,921	0
		Percentage	100.000%	61.837%	38.163%	0.000%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0
		Percentage	100.000%	85.131%	14.869%	0.000%
		Total Percentages	400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	643,904,428 100.000%	397,041,585 61.662%	246,862,843 38.338%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	72,498,764 100.000%	46,574,111 64.241%	25,924,653 35.759%	
12	E-PLT	Net Electric Plant Percent	1,728,767,509 100.000%	1,095,589,576 63.374%	633,177,933 36.626%	
13	E-PLT	Net Electric General Plant Percent	83,698,576 100.000%	53,444,085 63.853%	30,254,491 36.147%	
14	E-SCM	Net Allocated Schedule M's Percent	-135,747,527 100.000%	-87,755,832 64.646%	-47,991,695 35.354%	

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

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

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

SPECIAL MANUAL ADJUSTMENTS: 12/31/08

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

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	289,275,400	0	289,275,400	197,733,169	0	197,733,169	91,542,231	0	91,542,231
99	442200	Commercial - Firm & Int.	252,586,993	0	252,586,993	178,480,974	0	178,480,974	74,106,019	0	74,106,019
1	442300	Industrial	102,799,901	0	102,799,901	45,050,639	0	45,050,639	57,749,262	0	57,749,262
99	444000	Public Street & Highway Lighting	6,151,171	0	6,151,171	4,235,937	0	4,235,937	1,915,234	0	1,915,234
99	499XXX	Unbilled Revenue	2,117,707	0	2,117,707	1,118,214	0	1,118,214	999,493	0	999,493
99	448000	Interdepartmental Revenue	1,030,879	0	1,030,879	842,055	0	842,055	188,824	0	188,824
TOTAL SALES TO ULTIMATE CUSTOMERS			653,962,051	0	653,962,051	427,460,988	0	427,460,988	226,501,063	0	226,501,063
1	447XXX	Sales for Resale	0	242,398,561	242,398,561	0	156,153,153	156,153,153	0	86,245,408	86,245,408
TOTAL SALES OF ELECTRICITY			653,962,051	242,398,561	896,360,612	427,460,988	156,153,153	583,614,141	226,501,063	86,245,408	312,746,471
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	597,797	0	597,797	375,586	0	375,586	222,211	0	222,211
1	453000	Sales of Water & Water Power	0	309,882	309,882	0	199,626	199,626	0	110,256	110,256
1	454000	Rent from Electric Property	2,669,732	71,894	2,741,626	1,820,255	46,314	1,866,569	849,477	25,580	875,057
1	456XXX	Other Electric Revenues	1,630,428	53,177,640	54,808,068	1,624,780	34,257,036	35,881,816	5,648	18,920,604	18,926,252
TOTAL OTHER OPERATING REVENUE			4,897,957	53,559,416	58,457,373	3,820,621	34,502,976	38,323,597	1,077,336	19,056,440	20,133,776
TOTAL ELECTRIC REVENUE			658,860,008	295,957,977	954,817,985	431,281,609	190,656,129	621,937,738	227,578,399	105,301,848	332,880,247
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	382,125	382,125	0	246,165	246,165	0	135,960	135,960
1	501000	Fuel	0	26,809,688	26,809,688	0	17,270,801	17,270,801	0	9,538,887	9,538,887
1	502000	Steam Expense	0	2,309,501	2,309,501	0	1,487,781	1,487,781	0	821,720	821,720
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	787,605	787,605	0	507,375	507,375	0	280,230	280,230
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,091,123	3,437,465	1,346,342	1,347,101	2,693,443	0	744,022	744,022
1	507000	Rent	0	27,189	27,189	0	17,515	17,515	0	9,674	9,674
MAINTENANCE											
1	510000	Supervision & Engineering	0	472,608	472,608	0	304,454	304,454	0	168,154	168,154
1	511000	Structures	0	562,903	562,903	0	362,622	362,622	0	200,281	200,281
1	512000	Boiler Plant	0	4,578,649	4,578,649	0	2,949,566	2,949,566	0	1,629,083	1,629,083
1	513000	Electric Plant	0	642,479	642,479	0	413,885	413,885	0	228,594	228,594
1	514000	Miscellaneous Steam Plant	0	699,267	699,267	0	450,468	450,468	0	248,799	248,799
TOTAL STEAM POWER GENERATION EXP			1,346,342	39,363,137	40,709,479	1,346,342	25,357,733	26,704,075	0	14,005,404	14,005,404

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	1,676,931	1,676,931	0	1,080,279	1,080,279	0	596,652	596,652
1	536000	Water for Power	0	744,540	744,540	0	479,633	479,633	0	264,907	264,907
1	537000	Hydraulic Expense	2,486,938	752,034	3,238,972	1,669,236	484,460	2,153,696	817,702	267,574	1,085,276
1	538000	Electric Expense	0	4,909,570	4,909,570	0	3,162,745	3,162,745	0	1,746,825	1,746,825
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	983,762	983,762	0	633,739	633,739	0	350,023	350,023
1	540000	Rent	1,392,618	658,353	2,050,971	630,563	424,111	1,054,674	762,055	234,242	996,297
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	239,129	239,129	0	154,047	154,047	0	85,082	85,082
1	542000	Structures	0	325,807	325,807	0	209,885	209,885	0	115,922	115,922
1	543000	Reservoirs, Dams, & Waterways	0	613,722	613,722	0	395,360	395,360	0	218,362	218,362
1	544000	Electric Plant	0	1,868,215	1,868,215	0	1,203,504	1,203,504	0	664,711	664,711
1	545000	Miscellaneous Hydraulic Plant	0	1,926,113	1,926,113	0	1,240,802	1,240,802	0	685,311	685,311
TOTAL HYDRO POWER GENERATION EXP			3,879,556	14,698,176	18,577,732	2,299,799	9,468,565	11,768,364	1,579,757	5,229,611	6,809,368
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,413,339	1,413,339	0	910,473	910,473	0	502,866	502,866
1	547000	Fuel	0	99,564,561	99,564,561	0	64,139,490	64,139,490	0	35,425,071	35,425,071
1	548000	Generation Expense	0	1,763,524	1,763,524	0	1,136,062	1,136,062	0	627,462	627,462
1	549000	Miscellaneous Other Power Generation Expense	0	499,733	499,733	0	321,928	321,928	0	177,805	177,805
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
MAINTENANCE											
1	551000	Supervision & Engineering	0	170,780	170,780	0	110,016	110,016	0	60,764	60,764
1	552000	Structures	0	4,356	4,356	0	2,806	2,806	0	1,550	1,550
1	553000	Generating & Electric Equipment	0	5,029,798	5,029,798	0	3,240,196	3,240,196	0	1,789,602	1,789,602
1	554000	Miscellaneous Other Power Generation Plant	0	105,664	105,664	0	68,069	68,069	0	37,595	37,595
TOTAL OTHER POWER GENERATION EXP			0	108,585,188	108,585,188	0	69,950,578	69,950,578	0	38,634,610	38,634,610
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	17,812,658	281,090,568	298,903,226	0	181,078,544	181,078,544	17,812,658	100,012,024	117,824,682
1	556000	System Control & Load Dispatching	0	505,040	505,040	0	325,347	325,347	0	179,693	179,693
E-557	557XXX	Other Expense	33,619,214	52,452,325	86,071,539	25,040,849	33,789,789	58,830,638	8,578,365	18,662,536	27,240,901
TOTAL OTHER POWER SUPPLY EXPENSE			51,431,872	334,047,933	385,479,805	25,040,849	215,193,680	240,234,529	26,391,023	118,854,253	145,245,276
TOTAL POWER PRODUCTION O&M EXP			56,657,770	496,694,434	553,352,204	28,686,990	319,970,556	348,657,546	27,970,780	176,723,878	204,694,658

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	1,999,096	2,228,115	158,213	1,287,818	1,446,031	70,806	711,278	782,084
1	561000	Load Dispatching	0	2,004,151	2,004,151	0	1,291,074	1,291,074	0	713,077	713,077
1	562000	Station Expense	0	211,562	211,562	0	136,288	136,288	0	75,274	75,274
1	563000	Overhead Line Expense	0	486,040	486,040	0	313,107	313,107	0	172,933	172,933
1	565000	Transmission of Electricity by Others	0	13,390,092	13,390,092	0	8,625,897	8,625,897	0	4,764,195	4,764,195
1	566000	Miscellaneous Transmission Expense	0	1,418,958	1,418,958	0	914,093	914,093	0	504,865	504,865
1	567000	Rent	0	145,335	145,335	0	93,625	93,625	0	51,710	51,710
MAINTENANCE											
1	568000	Supervision & Engineering	0	576,438	576,438	0	371,341	371,341	0	205,097	205,097
1	569000	Structures	723	287,109	287,832	723	184,956	185,679	0	102,153	102,153
1	570000	Station Equipment	0	1,271,444	1,271,444	0	819,064	819,064	0	452,380	452,380
1	571000	Overhead Lines	19,425	1,372,945	1,392,370	17,850	884,451	902,301	1,575	488,494	490,069
1	572000	Underground Lines	0	6,039	6,039	0	3,890	3,890	0	2,149	2,149
1	573000	Service Miscellaneous	0	7,350	7,350	0	4,735	4,735	0	2,615	2,615
TOTAL TRANSMISSION OPERATING EXP			249,167	23,176,559	23,425,726	176,786	14,930,339	15,107,125	72,381	8,246,220	8,318,601
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,574,618	26,574,618	0	17,119,369	17,119,369	0	9,455,249	9,455,249
1	403X40	Depreciation Expense--Transmission Plant	0	9,353,078	9,353,078	0	6,025,253	6,025,253	0	3,327,825	3,327,825
1	404X30	Amortization of Limited-Term Plant	2,785	92,030	94,815	2,785	59,286	62,071	0	32,744	32,744
1	404X20	Amortization of Hydro Licensing Costs	0	337,672	337,672	0	217,528	217,528	0	120,144	120,144
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	-134,818	0	-134,818	-134,818	0	-134,818	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,437	0	-103,437	0	0	0	-103,437	0	-103,437
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	128,603	128,603	0	82,846	82,846	0	45,757	45,757
99	407482	Reg Credit Amt Lake CDA Settlement	-128,603	0	-128,603	-82,846	0	-82,846	-45,757	0	-45,757
99	407400	Amortization of CCX Credits	-212,640	0	-212,640	0	0	0	-212,640	0	-212,640
99	407420	Amortization of CS2 Levelized Return	-147,341	0	-147,341	0	0	0	-147,341	0	-147,341
99	407450/499	Amortization of BPA Residential Exchange Credit	-7,485,846	0	-7,485,846	-4,096,438	0	-4,096,438	-3,389,408	0	-3,389,408
E-OTX		Taxes Other Than FIT--Prod & Trans	0	12,792,726	12,792,726	0	8,241,075	8,241,075	0	4,551,651	4,551,651
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-5,507,690	49,278,727	43,771,037	-1,676,411	31,745,357	30,068,946	-3,831,279	17,533,370	13,702,091
TOTAL PRODUCTION & TRANS EXPENSE			51,399,247	569,149,720	620,548,967	27,187,365	366,646,252	393,833,617	24,211,882	202,503,468	226,715,350



ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	365,977	1,055,901	1,421,878	240,534	710,738	951,272	125,443	345,163	470,606
3	582000	Station Expense	562,265	16,181	578,446	339,123	10,892	350,015	223,142	5,289	228,431
3	583000	Overhead Line Expense	881,102	943,489	1,824,591	593,771	635,072	1,228,843	287,331	308,417	595,748
3	584000	Underground Line Expense	804,917	1,741	806,658	530,973	1,172	532,145	273,944	569	274,513
3	585000	Street Light & Signal System Operation Expense	192,529	120	192,649	37,473	81	37,554	155,056	39	155,095
3	586000	Meter Expense	1,387,631	263	1,387,894	1,360,564	177	1,360,741	27,067	86	27,153
3	587000	Customer Installations Expense	846,097	1,845	847,942	414,015	1,242	415,257	432,082	603	432,685
3	588000	Miscellaneous Distribution Expense	2,740,901	2,497,594	5,238,495	1,900,955	1,681,155	3,582,110	839,946	816,439	1,656,385
3	589000	Rent	184	243,351	243,535	300	163,802	164,102	-116	79,549	79,433
MAINTENANCE:											
3	590000	Supervision & Engineering	509,652	890,657	1,400,309	334,612	599,510	934,122	175,040	291,147	466,187
3	591000	Structures	295,707	605	296,312	232,452	407	232,859	63,255	198	63,453
3	592000	Station Equipment	764,495	26,621	791,116	574,034	17,919	591,953	190,461	8,702	199,163
3	593000	Overhead Lines	7,864,298	5,066	7,869,364	4,886,682	3,410	4,890,092	2,977,616	1,656	2,979,272
3	594000	Underground Lines	1,108,624	0	1,108,624	785,449	0	785,449	323,175	0	323,175
3	595000	Line Transformers	568,152	170,003	738,155	474,882	114,431	589,313	93,270	55,572	148,842
3	596000	Street Light & Signal System Maintenance Exp	613,951	0	613,951	465,889	0	465,889	148,062	0	148,062
3	597000	Meters	135,369	0	135,369	92,759	0	92,759	42,610	0	42,610
3	598000	Miscellaneous Distribution Expense	436,319	-122,890	313,429	250,289	-82,718	167,571	186,030	-40,172	145,858
TOTAL DISTRIBUTION OPERATING EXP			20,078,170	5,730,547	25,808,717	13,514,756	3,857,290	17,372,046	6,563,414	1,873,257	8,436,671
99	403X50	Depreciation Expense--Distribution Plant	25,044,994	0	25,044,994	16,028,197	0	16,028,197	9,016,797	0	9,016,797
E-OTX		Taxes Other Than FIT--Distribution	38,481,142	0	38,481,142	34,115,884	0	34,115,884	4,365,258	0	4,365,258
TOTAL DISTRIBUTION EXPENSES			83,604,306	5,730,547	89,334,853	63,658,837	3,857,290	67,516,127	19,945,469	1,873,257	21,818,726
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	491,676	491,676	0	323,125	323,125	0	168,551	168,551
2	902000	Meter Reading Expenses	2,377,747	23,616	2,401,363	2,048,941	15,520	2,064,461	328,806	8,096	336,902
E-903	903XXX	Customer Records & Collection Expenses	1,623,880	5,942,261	7,566,141	1,136,899	3,888,772	5,025,671	486,981	2,053,489	2,540,470
2	904000	Uncollectible Accounts	0	2,097,213	2,097,213	0	1,378,267	1,378,267	0	718,946	718,946
2	905000	Misc Customer Accounts	0	174,359	174,359	0	114,587	114,587	0	59,772	59,772
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,001,627	8,729,125	12,730,752	3,185,840	5,720,271	8,906,111	815,787	3,008,854	3,824,641
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	17,408,736	505,161	17,913,897	13,720,995	331,987	14,052,982	3,687,741	173,174	3,860,915
2	909000	Advertising	66,069	62,544	128,613	49,761	41,103	90,864	16,308	21,441	37,749
2	910000	Misc Customer Service & Info Exp	0	123,362	123,362	0	81,072	81,072	0	42,290	42,290
TOTAL CUSTOMER SERVICE & INFO EXP			17,474,805	691,067	18,165,872	13,770,756	454,162	14,224,918	3,704,049	236,905	3,940,954

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 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	11,832	422,548	434,380	0	277,694	277,694	11,832	144,854	156,686
2	913000	Advertising	859	100,880	101,739	859	66,297	67,156	0	34,583	34,583
2	916000	Miscellaneous Sales Expenses	203,804	16,257	220,061	199,645	10,684	210,329	4,159	5,573	9,732
TOTAL SALES EXPENSES			216,495	539,685	756,180	200,504	354,675	555,179	15,991	185,010	201,001
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	246,034	19,452,690	19,698,724	151,478	12,779,639	12,931,117	94,556	6,673,051	6,767,607
4	921000	Office Supplies & Expenses	138	3,887,982	3,888,120	138	2,554,249	2,554,387	0	1,333,733	1,333,733
4	922000	Admin Exp Transferred--Credit	0	-39,985	-39,985	0	-26,269	-26,269	0	-13,716	-13,716
4	923000	Outside Services Employed	165	11,367,840	11,368,005	0	7,468,216	7,468,216	165	3,899,624	3,899,789
4	924000	Property Insurance Premium	0	1,063,383	1,063,383	0	698,600	698,600	0	364,783	364,783
4	925XXX	Injuries and Damages	2,759	3,295,285	3,298,044	2,759	2,164,870	2,167,629	0	1,130,415	1,130,415
4	926XXX	Employee Pensions and Benefits	341,645	836,148	1,177,793	252,863	549,316	802,179	88,782	286,832	375,614
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,868,969	3,052,428	4,921,397	1,094,674	1,966,374	3,061,048	774,295	1,086,054	1,860,349
4	930000	Miscellaneous General Expenses	357,874	2,890,532	3,248,406	301,445	1,898,964	2,200,409	56,429	991,568	1,047,997
4	931000	Rents	69,692	442,596	512,288	57,577	290,768	348,345	12,115	151,828	163,943
4	935000	Maintenance of General Plant	650,480	6,993,547	7,644,027	195,580	4,594,481	4,790,061	454,900	2,399,066	2,853,966
TOTAL ADMIN & GEN OPERATING EXP			3,544,083	53,242,446	56,786,529	2,056,514	34,939,208	36,995,722	1,487,569	18,303,238	19,790,807
E-ADP		Depreciation Expense--General Plant	2,092,416	5,614,008	7,706,424	1,237,084	3,688,178	4,925,262	855,332	1,925,830	2,781,162
E-CAM		Amortization--Intangible Plant--Software	0	3,720,603	3,720,603	0	2,444,287	2,444,287	0	1,276,316	1,276,316
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			5,636,499	62,584,480	68,220,979	3,293,598	41,076,550	44,370,148	2,342,901	21,507,930	23,850,831
TOTAL EXPENSES BEFORE FIT			162,332,979	647,424,624	809,757,603	111,296,900	418,109,200	529,406,100	51,036,079	229,315,424	280,351,503
NET OPERATING INCOME BEFORE FIT					145,060,382			92,531,638			52,528,744
E-FIT		FEDERAL INCOME TAX--Normal Accrual			896,939			2,328,619			-1,431,680
E-FIT		DEFERRED FEDERAL INCOME TAX			29,928,811			17,628,014			12,300,797
ELECTRIC NET OPERATING INCOME					114,234,632			72,575,005			41,659,627

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.719%	34.281%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.311%	32.689%
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 March 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	178,909,052	178,909,052	0	115,253,211	115,253,211	0	63,655,841	63,655,841
99	555380	Idaho - WPI Amortization/Potlatch Purchases	17,812,658	0	17,812,658	0	0	0	17,812,658	0	17,812,658
1	555550	Exchanges - Non Monetary	0	52,169	52,169	0	33,607	33,607	0	18,562	18,562
1	555700	Bookout Purchases	0	101,437,292	101,437,292	0	65,345,904	65,345,904	0	36,091,388	36,091,388
1	555710	Intercompany Purchase	0	692,055	692,055	0	445,822	445,822	0	246,233	246,233
TOTAL ACCOUNT 0555			17,812,658	281,090,568	298,903,226	0	181,078,544	181,078,544	17,812,658	100,012,024	117,824,682

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 March 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,016,035	5,016,035	0	3,231,330	3,231,330	0	1,784,705	1,784,705
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	44,676,324	44,676,324	0	28,780,488	28,780,488	0	15,895,836	15,895,836
1	557160	Power Supply Expense - Miscellaneous	0	2,648,188	2,648,188	0	1,705,963	1,705,963	0	942,225	942,225
99	557161	Unbilled Add-Ons	403,875	0	403,875	-83,204	0	-83,204	487,079	0	487,079
1	557170	Broker Fees - Power	0	110,968	110,968	0	71,486	71,486	0	39,482	39,482
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	31,675,138	0	31,675,138	31,675,138	0	31,675,138	0	0	0
99	557380	Idaho PCA Deferred	-7,238,566	0	-7,238,566	0	0	0	-7,238,566	0	-7,238,566
99	557390	Idaho PCA Amortization	15,008,648	0	15,008,648	0	0	0	15,008,648	0	15,008,648
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
TOTAL ACCOUNT 0557			33,619,214	52,452,325	86,071,539	25,040,849	33,789,789	58,830,638	8,578,365	18,662,536	27,240,901

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 March 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	1,623,880	5,241,941	6,865,821	1,136,899	3,444,951	4,581,850	486,981	1,796,990	2,283,971
12	903920	A/R Sold - Program Fees	0	208,353	208,353	0	132,042	132,042	0	76,311	76,311
12	903930	A/R Sold - Maturity Yield Fee	0	491,967	491,967	0	311,779	311,779	0	180,188	180,188
TOTAL ACCOUNT 0903			1,623,880	5,942,261	7,566,141	1,136,899	3,888,772	5,025,671	486,981	2,053,489	2,540,470

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.719%	34.281%
E-ALL	12	Net Electric Plant	100.000%	63.374%	36.626%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended March 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	505,161	505,786	0	331,987	331,987	625	173,174	173,799
99	908600	DSM Tariff Rider Expense Offset	15,517,615	0	15,517,615	13,106,343	0	13,106,343	2,411,272	0	2,411,272
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	393,043	0	393,043	397,492	0	397,492	-4,449	0	-4,449
99	908990	DSM Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
TOTAL ACCOUNT 0908			17,408,736	505,161	17,913,897	13,720,995	331,987	14,052,982	3,687,741	173,174	3,860,915

ALLOCATION RATIOS:

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

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-12A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	954,817,985	621,937,738	332,880,247	
E-OPS	Operating & Maintenance Expense	691,025,980	441,818,647	249,207,333	
E-OPS	Book Depreciation & Amortization	67,457,755	45,230,494	22,227,261	
E-OTX	Taxes Other than FIT	51,273,868	42,356,959	8,916,909	
	Net Operating Income Before FIT	145,060,382	92,531,638	52,528,744	
E-INT	Less: Interest Expense	54,087,601	34,212,364	19,875,237	
E-SCM	Add: Schedule M Additions	60,248,671	34,773,087	25,475,584	
E-SCM	Less: Schedule M Deductions	144,148,365	83,533,562	60,614,803	
	Taxable Net Operating Income	7,073,087	9,558,799	-2,485,712	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	2,475,581	3,345,580	-869,999	
1	Production Tax Credit	(1,578,642)	(1,016,961)	(561,681)	
	Total Net Federal Income Tax	896,939	2,328,619	-1,431,680	
E-DTE	Deferred FIT	29,928,811	17,628,014	12,300,797	
	Total Net FIT/Deferred FIT	30,825,750	19,956,633	10,869,117	
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 March 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	5,844,280	5,844,280	0	3,703,754	3,703,754	0	2,140,526	2,140,526
2	997002 Injuries and Damages	0	294,900	294,900	0	193,805	193,805	0	101,095	101,095
12	997003 Salvage	0	-2,759,536	-2,759,536	0	-1,748,828	-1,748,828	0	-1,010,708	-1,010,708
99	997004 Boulder Park Write Off	-103,437	0	-103,437	0	0	0	-103,437	0	-103,437
4	997005 FAS106 Current Retiree Medical Accrual	0	-878,209	-878,209	0	-576,948	-576,948	0	-301,261	-301,261
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	7,770,082	0	7,770,082	0	0	0	7,770,082	0	7,770,082
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	-28,645	-28,645	0	-18,453	-18,453	0	-10,192	-10,192
4	997015 Airplane Lease Payments	0	218,718	218,718	0	143,689	143,689	0	75,029	75,029
12	997016 Redemption Expense Amortization	0	1,218,321	1,218,321	0	772,099	772,099	0	446,222	446,222
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	-3,059,025	0	-3,059,025	-734,663	0	-734,663	-2,324,362	0	-2,324,362
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	119,345	0	119,345	68,220	0	68,220	51,125	0	51,125
4	997020 FAS87 Current Pension Accrual	0	-16,540,324	-16,540,324	0	-10,866,331	-10,866,331	0	-5,673,993	-5,673,993
99	997021 Wartsilla Generators Amortization	1,018,612	0	1,018,612	708,618	0	708,618	309,994	0	309,994
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	-134,818	0	-134,818	-134,818	0	-134,818	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	1,249,562	1,249,562	0	791,897	791,897	0	457,665	457,665
99	997033 BPA Residential Exchange	-7,167,836	0	-7,167,836	-3,964,313	0	-3,964,313	-3,203,523	0	-3,203,523
99	997034 Montana Hydro Settlement	-2,883,616	0	-2,883,616	-1,914,612	0	-1,914,612	-969,004	0	-969,004
2	997066 Miscellaneous Schedule M Additions	0	-2,702,606	-2,702,606	0	-1,776,126	-1,776,126	0	-926,480	-926,480
99	997064 Chicago Climate Exchange	686,062	0	686,062	0	0	0	686,062	0	686,062
99	997065 Amortization - Unbilled Revenue Add-Ins	563,296	0	563,296	220,257	0	220,257	343,039	0	343,039
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	27,239,242	45,699,432	72,938,674	17,299,809	29,558,778	46,858,587	9,939,433	16,140,654	26,080,087
	TOTAL SCHEDULE M ADDITIONS	28,346,606	31,902,065	60,248,671	14,407,316	20,365,771	34,773,087	13,939,290	11,536,294	25,475,584



ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended March 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	3,681,023	3,681,023	0	2,371,315	2,371,315	0	1,309,708	1,309,708
99	997043 Washington Deferred Power Costs	-24,626,555	0	-24,626,555	-24,626,555	0	-24,626,555	0	0	0
1	997044 Non-Monetary Power Costs	0	-52,169	-52,169	0	-33,607	-33,607	0	-18,562	-18,562
1	997045 Section 199 Manufacturing Deduction	0	3,030,350	3,030,350	0	1,952,151	1,952,151	0	1,078,199	1,078,199
4	997046 Nez Perce Settlement	33,302	-16,506	16,796	38,514	-10,844	27,670	-5,212	-5,662	-10,874
99	997047 Clark Fork Preventive Maint. Exp (PME's)	148,425	0	148,425	0	0	0	148,425	0	148,425
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	132,818,010	132,818,010	0	85,323,618	85,323,618	0	47,494,392	47,494,392
99	997050 CS2 Levelized Return	147,341	0	147,341	0	0	0	147,341	0	147,341
99	997051 Wind Generation AFUDC - ID	58,159	0	58,159	0	0	0	58,159	0	58,159
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	27,992,792	27,992,792	0	18,390,145	18,390,145	0	9,602,647	9,602,647
TOTAL SCHEDULE M DEDUCTIONS		-23,501,227	167,649,592	144,148,365	-24,588,041	108,121,603	83,533,562	1,086,814	59,527,989	60,614,803

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.719%	34.281%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.311%	32.689%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.662%	38.338%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.241%	35.759%
E-ALL	12	Net Electric Plant	100.000%	63.374%	36.626%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	37,743,664	24,399,769	13,343,895
99	410100	Deferred Federal Income Tax Expense - Washington	-4,708,189	-4,708,189	0
99	410100	Deferred Federal Income Tax Expense - Idaho	182,174	0	182,174
		Sub-Total	33,217,649	19,691,580	13,526,069
14	411100	Deferred Federal Income Tax Expense - Allocated	782,992	506,173	276,819
99	411100	Deferred Federal Income Tax Expense - Washington	-2,569,739	-2,569,739	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,502,091	0	-1,502,091
		Sub-Total	-3,288,838	-2,063,566	-1,225,272
		Total Deferred Federal Income Tax Expense	29,928,811	17,628,014	12,300,797

E-ALL	14	Net Allocated Schedule M's	100.000%	64.646%	35.354%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended March 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		<u>3.516%</u>	<u>3.602%</u>
E-APL	Net Rate Base	1,524,831,274	973,047,893	551,783,381
	Interest Deduction for FIT Calculation	<u>54,087,601</u>	<u>34,212,364</u>	<u>19,875,237</u>
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 March 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	1,547,255	1,547,255	0	996,742	996,742	0	550,513	550,513
1	408150	R&P Property Tax--Production	0	7,029,765	7,029,765	0	4,528,575	4,528,575	0	2,501,190	2,501,190
1	408180	R&P Property Tax--Transmission	0	4,148,694	4,148,694	0	2,672,589	2,672,589	0	1,476,105	1,476,105
1	409100	State Income Tax--Montana & Oregon	0	49,042	49,042	0	31,593	31,593	0	17,449	17,449
TOTAL PRODUCTION & TRANSMISSION			0	12,792,726	12,792,726	0	8,241,075	8,241,075	0	4,551,651	4,551,651
DISTRIBUTION											
99	408110	State Excise Tax	16,480,984	0	16,480,984	16,480,984	0	16,480,984	0	0	0
99	408120	Municipal Occupation & License Tax	17,223,277	0	17,223,277	14,548,060	0	14,548,060	2,675,217	0	2,675,217
99	408160	Miscellaneous State or Local Tax--WA & ID	21,780	0	21,780	0	0	0	21,780	0	21,780
99	408170	R&P Property Tax--Distribution	4,626,717	0	4,626,717	3,086,840	0	3,086,840	1,539,877	0	1,539,877
99	409100	State Income Tax--Idaho	128,384	0	128,384	0	0	0	128,384	0	128,384
TOTAL DISTRIBUTION			38,481,142	0	38,481,142	34,115,884	0	34,115,884	4,365,258	0	4,365,258
TOTAL TAXES OTHER THAN FIT			38,481,142	12,792,726	51,273,868	34,115,884	8,241,075	42,356,959	4,365,258	4,551,651	8,916,909

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	7,483	15,259,132	15,266,615	7,483	9,829,933	9,837,416	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,073,716	2,226,895	153,179	1,335,888	1,489,067	0	737,828	737,828
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	11,437,422	11,437,422	0	7,513,929	7,513,929	0	3,923,493	3,923,493
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,549,065	7,549,065	0	4,959,434	4,959,434	0	2,589,631	2,589,631
TOTAL INTANGIBLE PLANT			160,662	36,472,649	36,633,311	160,662	23,739,905	23,900,567	0	12,732,744	12,732,744
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,232,207	2,232,207	0	1,437,988	1,437,988	0	794,219	794,219
1	311XXX	Structures & Improvements	0	124,756,655	124,756,655	0	80,368,237	80,368,237	0	44,388,418	44,388,418
1	312000	Boiler Plant	0	162,909,032	162,909,032	0	104,945,998	104,945,998	0	57,963,034	57,963,034
1	314000	Turbogenerator Units	0	47,888,561	47,888,561	0	30,849,811	30,849,811	0	17,038,750	17,038,750
1	315000	Accessory Electric Equipment	0	26,363,580	26,363,580	0	16,983,418	16,983,418	0	9,380,162	9,380,162
1	316000	Miscellaneous Power Plant Equipment	0	15,395,902	15,395,902	0	9,918,040	9,918,040	0	5,477,862	5,477,862
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	379,545,937	379,545,937	0	244,503,492	244,503,492	0	135,042,445	135,042,445
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,910,124	55,910,124	0	36,017,302	36,017,302	0	19,892,822	19,892,822
1	331XXX	Structures & Improvements	0	39,675,133	39,675,133	0	25,558,721	25,558,721	0	14,116,412	14,116,412
1	332XXX	Reservoirs, Dams, & Waterways	0	113,823,743	113,823,743	0	73,325,255	73,325,255	0	40,498,488	40,498,488
1	333000	Waterwheels, Turbines, & Generators	0	123,430,474	123,430,474	0	79,513,911	79,513,911	0	43,916,563	43,916,563
1	334000	Accessory Electric Equipment	0	30,902,720	30,902,720	0	19,907,532	19,907,532	0	10,995,188	10,995,188
1	335XXX	Miscellaneous Power Plant Equipment	0	6,346,148	6,346,148	0	4,088,189	4,088,189	0	2,257,959	2,257,959
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	372,087,905	372,087,905	0	239,699,028	239,699,028	0	132,388,877	132,388,877
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	15,616,834	15,616,834	0	10,060,364	10,060,364	0	5,556,470	5,556,470
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,649	21,064,649	0	13,569,847	13,569,847	0	7,494,802	7,494,802
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	197,462,381	197,462,381	0	127,205,266	127,205,266	0	70,257,115	70,257,115
1	345000	Accessory Electric Equipment	0	15,456,512	15,456,512	0	9,957,085	9,957,085	0	5,499,427	5,499,427
1	346000	Miscellaneous Power Plant Equipment	0	1,338,001	1,338,001	0	861,940	861,940	0	476,061	476,061
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	273,692,712	273,692,712	0	176,312,845	176,312,845	0	97,379,867	97,379,867
TOTAL PRODUCTION PLANT			0	1,025,326,554	1,025,326,554	0	660,515,365	660,515,365	0	364,811,189	364,811,189

ELECTRIC UTILITY PLANT For Twelve Months Ended March 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	14,563,026	14,563,026	0	9,381,501	9,381,501	0	5,181,525	5,181,525
1	352XXX	Structures & Improvements	0	15,482,886	15,482,886	0	9,974,075	9,974,075	0	5,508,811	5,508,811
1	353000	Station Equipment	0	169,917,564	169,917,564	0	109,460,895	109,460,895	0	60,456,669	60,456,669
1	354000	Towers & Fixtures	0	17,093,779	17,093,779	0	11,011,812	11,011,812	0	6,081,967	6,081,967
1	355000	Poles & Fixtures	0	127,473,636	127,473,636	0	82,118,516	82,118,516	0	45,355,120	45,355,120
1	356000	Overhead Conductors & Devices	0	102,246,383	102,246,383	0	65,867,120	65,867,120	0	36,379,263	36,379,263
1	357000	Underground Conduit	0	2,513,086	2,513,086	0	1,618,930	1,618,930	0	894,156	894,156
1	358000	Underground Conductors & Devices	0	2,373,070	2,373,070	0	1,528,732	1,528,732	0	844,338	844,338
1	359000	Roads & Trails	0	1,852,414	1,852,414	0	1,193,325	1,193,325	0	659,089	659,089
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>453,515,844</b>	<b>453,515,844</b>	<b>0</b>	<b>292,154,906</b>	<b>292,154,906</b>	<b>0</b>	<b>161,360,938</b>	<b>161,360,938</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,034,325	0	4,034,325	3,065,041	0	3,065,041	969,284	0	969,284
99	360400	Land Easements	40,904	0	40,904	32,150	0	32,150	8,754	0	8,754
99	361000	Structures & Improvements	11,753,124	0	11,753,124	8,537,387	0	8,537,387	3,215,737	0	3,215,737
99	362000	Station Equipment	84,676,136	0	84,676,136	54,300,772	0	54,300,772	30,375,364	0	30,375,364
99	364000	Poles, Towers, & Fixtures	193,575,593	0	193,575,593	117,484,978	0	117,484,978	76,090,615	0	76,090,615
99	365000	Overhead Conductors & Devices	127,213,024	0	127,213,024	75,100,907	0	75,100,907	52,112,117	0	52,112,117
99	366000	Underground Conduit	69,729,924	0	69,729,924	42,658,544	0	42,658,544	27,071,380	0	27,071,380
99	367000	Underground Conductors & Devices	112,392,560	0	112,392,560	71,527,754	0	71,527,754	40,864,806	0	40,864,806
99	368000	Line Transformers	157,687,626	0	157,687,626	101,052,641	0	101,052,641	56,634,985	0	56,634,985
99	369XXX	Services	108,745,127	0	108,745,127	66,973,539	0	66,973,539	41,771,588	0	41,771,588
99	370000	Meters	29,955,284	0	29,955,284	15,551,833	0	15,551,833	14,403,451	0	14,403,451
99	373XXX	Street Light & Signal Systems	27,339,134	0	27,339,134	15,148,713	0	15,148,713	12,190,421	0	12,190,421
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>927,142,761</b>	<b>0</b>	<b>927,142,761</b>	<b>571,434,259</b>	<b>0</b>	<b>571,434,259</b>	<b>355,708,502</b>	<b>0</b>	<b>355,708,502</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	819,213	1,709,538	2,528,751	371,881	1,123,098	1,494,979	447,332	586,440	1,033,772
4	390XXX	Structures & Improvements	6,044,225	24,859,910	30,904,135	1,680,568	16,331,966	18,012,534	4,363,657	8,527,944	12,891,601
4	391XXX	Office Furniture & Equipment	0	21,316,433	21,316,433	0	14,004,044	14,004,044	0	7,312,389	7,312,389
4	392XXX	Transportation Equipment	6,214,639	4,387,529	10,602,168	4,426,508	2,882,431	7,308,939	1,788,131	1,505,098	3,293,229
4	393000	Stores Equipment	338,838	789,557	1,128,395	128,808	518,707	647,515	210,030	270,850	480,880
4	394000	Tools, Shop & Garage Equipment	1,770,501	2,950,149	4,720,650	1,325,100	1,938,130	3,263,230	445,401	1,012,019	1,457,420
4	395000	Laboratory Equipment	619,875	2,678,119	3,297,994	349,405	1,759,417	2,108,822	270,470	918,702	1,189,172
4	396XXX	Power Operated Equipment	16,611,767	6,421,132	23,032,899	10,639,006	4,218,427	14,857,433	5,972,761	2,202,705	8,175,466
4	397XXX	Communications Equipment	8,110,246	39,455,004	47,565,250	5,275,401	25,920,359	31,195,760	2,834,845	13,534,645	16,369,490
4	398000	Miscellaneous Equipment	10,806	428,359	439,165	3,502	281,415	284,917	7,304	146,944	154,248
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL GENERAL PLANT</b>			<b>40,540,110</b>	<b>104,995,730</b>	<b>145,535,840</b>	<b>24,200,179</b>	<b>68,977,994</b>	<b>93,178,173</b>	<b>16,339,931</b>	<b>36,017,736</b>	<b>52,357,667</b>
<b>OTHER PLANT</b>											
1	182381	CDA Post Falls Settlement	0	27,657,659	27,657,659	0	17,817,064	17,817,064	0	9,840,595	9,840,595
<b>TOTAL PLANT IN SERVICE</b>			<b>967,843,533</b>	<b>1,647,968,436</b>	<b>2,615,811,969</b>	<b>595,795,100</b>	<b>1,063,205,234</b>	<b>1,659,000,334</b>	<b>372,048,433</b>	<b>584,763,202</b>	<b>956,811,635</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>967,843,533</b>	<b>1,647,968,436</b>	<b>2,615,811,969</b>	<b>595,795,100</b>	<b>1,063,205,234</b>	<b>1,659,000,334</b>	<b>372,048,433</b>	<b>584,763,202</b>	<b>956,811,635</b>

ELECTRIC UTILITY PLANT For Twelve Months Ended March 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	242,573,117	242,573,117	0	156,265,602	156,265,602	0	86,307,515	86,307,515
1	108000	Hydro Production Plant	0	89,244,905	89,244,905	0	57,491,568	57,491,568	0	31,753,337	31,753,337
1	108X03	Other Production Plant	0	49,206,467	49,206,467	0	31,698,806	31,698,806	0	17,507,661	17,507,661
1	108X04	Transmission Plant	0	149,398,883	149,398,883	0	96,242,760	96,242,760	0	53,156,123	53,156,123
E-ADP	108X05	Distribution Plant	283,238,333	0	283,238,333	174,392,674	0	174,392,674	108,845,659	0	108,845,659
E-ADP	108X06	General Plant - Non-Transportation	14,052,097	41,476,621	55,528,718	8,136,623	27,248,481	35,385,104	5,915,474	14,228,140	20,143,614
E-ADP	108X07	General Plant - Transportation	3,697,880	2,610,666	6,308,546	2,633,881	1,715,103	4,348,984	1,063,999	895,563	1,959,562
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-213,693	-213,693	0	-137,661	-137,661	0	-76,032	-76,032
TOTAL ACCUMULATED DEPRECIATION			300,988,310	574,296,966	875,285,276	185,163,178	370,524,659	555,687,837	115,825,132	203,772,307	319,597,439
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	10,482	3,444,779	3,455,261	10,482	2,219,127	2,229,609	0	1,225,652	1,225,652
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	70,970	70,970	0	46,624	46,624	0	24,346	24,346
E-CAM	111X08	Intangible Plant-Computer Software	0	8,121,843	8,121,843	0	5,335,726	5,335,726	0	2,786,117	2,786,117
TOTAL ACCUMULATED AMORTIZATION			121,160	11,638,024	11,759,184	121,160	7,601,761	7,722,921	0	4,036,263	4,036,263
NET ELECTRIC UTILITY PLANT			666,734,063	1,062,033,446	1,728,767,509	410,510,762	685,078,814	1,095,589,576	256,223,301	376,954,632	633,177,933

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 March 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	666,734,063	1,062,033,446	1,728,767,509	410,510,762	685,078,814	1,095,589,576	256,223,301	376,954,632	633,177,933
	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)	12,053,250	0	12,053,250	7,639,571	0	7,639,571	4,413,679	0	4,413,679
4	Deferred Gain on Sale of General Office (190850)	0	223,061	223,061	0	146,542	146,542	0	76,519	76,519
12	Deferred F.I.T. - Plant In Service (282900)	0	-231,976,096	-231,976,096	0	-147,012,531	-147,012,531	0	-84,963,565	-84,963,565
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,373,032	-8,373,032	0	-5,500,747	-5,500,747	0	-2,872,285	-2,872,285
99	ADFIT - Boulder Park Idaho Write Off (190040)	669,874	0	669,874	0	0	0	669,874	0	669,874
99	ADFIT - MT Lease Payments (283365)	-2,458,994	0	-2,458,994	-1,616,892	0	-1,616,892	-842,102	0	-842,102
1	ADFIT - MT Lease Payments (283382)	-16,818	-2,829,505	-2,846,323	-12,922	-1,822,767	-1,835,689	-3,896	-1,006,738	-1,010,634
12	Electric portion of Bond Redemptions (283850)	0	-3,154,047	-3,154,047	0	-1,998,846	-1,998,846	0	-1,155,201	-1,155,201
1	Colstrip PCB (283200)	0	-663,640	-663,640	0	-427,517	-427,517	0	-236,123	-236,123
	TOTAL ACCUM DEFERRED INCOME TAX	10,247,312	-246,773,259	-236,525,947	6,009,757	-156,615,866	-150,606,109	4,237,555	-90,157,393	-85,919,838
	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)	5,381,317	0	5,381,317	3,862,504	0	3,862,504	1,518,813	0	1,518,813
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)	676,337	0	676,337	0	0	0	676,337	0	676,337
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,603,838	0	1,603,838	0	0	0	1,603,838	0	1,603,838
99	Invest in Exchange Power (124900, 124930)	26,745,777	0	26,745,777	26,745,777	0	26,745,777	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)	-2,154,269	0	-2,154,269	-690,406	0	-690,406	-1,463,863	0	-1,463,863
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	7,025,697	0	7,025,697	4,619,690	0	4,619,690	2,406,007	0	2,406,007
99	Nez Perce Settlement - Idaho (186800)	327,730	0	327,730	0	0	0	327,730	0	327,730
4	Gain on Sale of General Office Bldg (253850)	0	-637,299	-637,299	0	-418,680	-418,680	0	-218,619	-218,619
	TOTAL OTHER ADJUSTMENTS	33,227,011	-637,299	32,589,712	28,483,106	-418,680	28,064,426	4,743,905	-218,619	4,525,286
	NET RATE BASE	710,208,386	814,622,888	1,524,831,274	445,003,625	528,044,268	973,047,893	265,204,761	286,578,620	551,783,381

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%	63.374%	36.626%
E-ALL	13	Net Electric General Plant	100.000%	63.853%	36.147%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,071,229	2,212,636	594,160	264,433
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,080,932</u>	<u>2,220,302</u>	<u>596,197</u>	<u>264,433</u>
7	404X32 PC Software	Utility 7	1,693,655	1,220,177	327,654	145,824
8		Utility 8	124,982	0	86,213	38,769
9		Utility 9	0	0	0	0
	TOTAL		<u>1,818,637</u>	<u>1,220,177</u>	<u>413,867</u>	<u>184,593</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 March 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	5,949,013	4,285,907	1,150,896	512,210
8	Utility 8	116,363	0	80,267	36,096
9	Utility 9	681,941	538,761	143,180	0
9	Utility 9 - Washington	87,038	68,764	18,274	0
9	Utility 9 - Idaho	186,800	147,579	39,221	0
		<u>7,021,155</u>	<u>5,041,011</u>	<u>1,431,838</u>	<u>548,306</u>
7	403X70 Utility 7	1,925	1,387	372	166
8	Utility 8	0	0	0	0
9	Utility 9	12,693	10,028	2,665	0
TOTAL ACCOUNT 403		<u>14,618</u>	<u>11,415</u>	<u>3,037</u>	<u>166</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 March 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
<b>389XXX Land &amp; Land Rights</b>														
				0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 0	124,681				124,681							
99		Utility 1	19,860	0	0	0	0	19,860	0	0	19,860	0	0	0
99		Utility 2	287,578	0	0	0	0	0	0	0	0	287,578	0	287,578
7		Utility 7	2,052,376	0	0	1,478,614	1,478,614	0	0	397,053	397,053	0	176,710	176,710
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
<b>TOTAL ACCOUNT</b>			<b>3,655,899</b>	<b>371,881</b>	<b>447,332</b>	<b>1,709,538</b>	<b>2,528,751</b>	<b>118,690</b>	<b>91,800</b>	<b>452,371</b>	<b>662,861</b>	<b>287,578</b>	<b>176,710</b>	<b>464,288</b>
<b>390XXX Structures &amp; Improvements</b>														
				443,548	1,120,910	598,452	2,162,910	0	0	0	0	0	0	0
99		Utility 0	2,162,910				2,162,910							
99		Utility 1	849,802	0	0	0	0	849,802	0	0	849,802	0	0	0
99		Utility 2	2,798,872	0	0	0	0	0	0	0	0	2,798,872	0	2,798,872
7		Utility 7	29,838,403	0	0	21,496,779	21,496,779	0	0	5,772,537	5,772,537	0	2,569,086	2,569,086
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,565,769	1,237,020	0	0	1,237,020	328,749	0	0	328,749	0	0	0
9		Utility 9 - Idaho	4,104,535	0	3,242,747	0	3,242,747	0	861,788	0	861,788	0	0	0
9		Utility 9 - Allocated	3,499,416	0	0	2,764,679	2,764,679	0	0	734,737	734,737	0	0	0
<b>TOTAL ACCOUNT</b>			<b>44,819,707</b>	<b>1,680,568</b>	<b>4,363,657</b>	<b>24,859,910</b>	<b>30,904,135</b>	<b>1,178,551</b>	<b>861,788</b>	<b>6,507,274</b>	<b>8,547,613</b>	<b>2,798,872</b>	<b>2,569,086</b>	<b>5,367,958</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
				0	0	744,730	744,730	0	0	0	0	0	0	0
99		Utility 0	744,730				744,730							
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	28,554,360	0	0	20,571,703	20,571,703	0	0	5,524,126	5,524,126	0	2,458,530	2,458,530
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
<b>TOTAL ACCOUNT</b>			<b>29,677,961</b>	<b>0</b>	<b>0</b>	<b>21,316,433</b>	<b>21,316,433</b>	<b>0</b>	<b>0</b>	<b>5,785,471</b>	<b>5,785,471</b>	<b>0</b>	<b>2,576,056</b>	<b>2,576,056</b>
<b>392XXX Transportation Equipment</b>														
				3,835,997	1,418,511	3,796,426	9,050,934	0	0	0	0	0	0	0
99		Utility 0	9,050,934				9,050,934							
99		Utility 1	3,810,727	0	0	0	0	2,554,043	857,357	399,327	3,810,727	0	0	0
99		Utility 2	1,741,088	0	0	0	0	0	0	0	0	1,741,088	0	1,741,088
7		Utility 7	116,217	0	0	83,727	83,727	0	0	22,483	22,483	0	10,006	10,006
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	747,445	590,511	0	0	590,511	156,934	0	0	156,934	0	0	0
9		Utility 9 - Idaho	467,850	0	369,620	0	369,620	0	98,230	0	98,230	0	0	0
9		Utility 9 - Allocated	642,215	0	0	507,376	507,376	0	0	134,839	134,839	0	0	0
<b>TOTAL ACCOUNT</b>			<b>16,576,476</b>	<b>4,426,508</b>	<b>1,788,131</b>	<b>4,387,529</b>	<b>10,602,168</b>	<b>2,710,977</b>	<b>955,587</b>	<b>556,649</b>	<b>4,223,213</b>	<b>1,741,088</b>	<b>10,006</b>	<b>1,751,094</b>

COMMON GENERAL PLANT  
For Twelve Months Ended March 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
<b>393000 Stores Equipment</b>														
99		Utility 0	350,100	18,682	25,650	305,768	350,100	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	56,212	0	0	0	0	0	0	0	0	56,212	0	56,212
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	139,393	110,126	0	0	110,126	29,267	0	0	29,267	0	0	0
9		Utility 9 - Idaho	233,380	0	184,380	0	184,380	0	49,000	0	49,000	0	0	0
9		Utility 9 - Allocated	612,360	0	0	483,789	483,789	0	0	128,571	128,571	0	0	0
<b>TOTAL ACCOUNT</b>			<b>1,475,716</b>	<b>128,808</b>	<b>210,030</b>	<b>789,557</b>	<b>1,128,395</b>	<b>113,538</b>	<b>49,000</b>	<b>128,571</b>	<b>291,109</b>	<b>56,212</b>	<b>0</b>	<b>56,212</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>														
99		Utility 0	3,366,242	1,289,946	437,857	1,638,439	3,366,242	0	0	0	0	0	0	0
99		Utility 1	1,866,301	0	0	0	0	981,958	456,484	427,859	1,866,301	0	0	0
99		Utility 2	984,581	0	0	0	0	0	0	0	0	984,581	0	984,581
7		Utility 7	1,515,396	0	0	1,091,752	1,091,752	0	0	293,169	293,169	0	130,476	130,476
8		Utility 8	608,444	0	0	0	0	0	0	419,705	419,705	0	188,739	188,739
9		Utility 9 - Wa	44,496	35,154	0	0	35,154	9,342	0	0	9,342	0	0	0
9		Utility 9 - Idaho	9,549	0	7,544	0	7,544	0	2,005	0	2,005	0	0	0
9		Utility 9 - Allocated	278,414	0	0	219,958	219,958	0	0	58,456	58,456	0	0	0
<b>TOTAL ACCOUNT</b>			<b>8,673,423</b>	<b>1,325,100</b>	<b>445,401</b>	<b>2,950,149</b>	<b>4,720,650</b>	<b>991,300</b>	<b>458,489</b>	<b>1,199,189</b>	<b>2,648,978</b>	<b>984,581</b>	<b>319,215</b>	<b>1,303,796</b>
<b>395000 Laboratory Equipment</b>														
99		Utility 0	2,596,131	318,330	260,550	2,017,251	2,596,131	0	0	0	0	0	0	0
99		Utility 1	484,718	0	0	0	0	157,740	51,444	275,534	484,718	0	0	0
99		Utility 2	323,066	0	0	0	0	0	0	0	0	323,066	0	323,066
7		Utility 7	280,255	0	0	201,907	201,907	0	0	54,218	54,218	0	24,130	24,130
8		Utility 8	14,715	0	0	0	0	0	0	10,150	10,150	0	4,565	4,565
9		Utility 9 - Wa	39,334	31,075	0	0	31,075	8,259	0	0	8,259	0	0	0
9		Utility 9 - Idaho	12,556	0	9,920	0	9,920	0	2,636	0	2,636	0	0	0
9		Utility 9 - Allocated	580,934	0	0	458,961	458,961	0	0	121,973	121,973	0	0	0
<b>TOTAL ACCOUNT</b>			<b>4,331,709</b>	<b>349,405</b>	<b>270,470</b>	<b>2,678,119</b>	<b>3,297,994</b>	<b>165,999</b>	<b>54,080</b>	<b>461,875</b>	<b>681,954</b>	<b>323,066</b>	<b>28,695</b>	<b>351,761</b>
<b>396XXX Power Operated Equipment</b>														
99		Utility 0	21,720,648	10,323,968	5,738,036	5,658,644	21,720,648	0	0	0	0	0	0	0
99		Utility 1	3,718,803	0	0	0	0	2,587,627	763,032	368,144	3,718,803	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	398,762	315,038	0	0	315,038	83,724	0	0	83,724	0	0	0
9		Utility 9 - Idaho	297,105	0	234,725	0	234,725	0	62,380	0	62,380	0	0	0
9		Utility 9 - Allocated	459,898	0	0	363,338	363,338	0	0	96,560	96,560	0	0	0
<b>TOTAL ACCOUNT</b>			<b>27,193,086</b>	<b>10,639,006</b>	<b>5,972,761</b>	<b>6,421,132</b>	<b>23,032,899</b>	<b>2,671,351</b>	<b>825,412</b>	<b>571,888</b>	<b>4,068,651</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT  
 For Twelve Months Ended March 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	35,556,189	4,918,783	1,901,387	28,736,019	35,556,189	0	0	0	0	0	0	0
99		Utility 1	663,108	0	0	0	0	383,111	279,997	0	663,108	0	0	0
99		Utility 2	488,001	0	0	0	0	0	0	0	0	488,001	0	488,001
7		Utility 7	6,793,141	0	0	4,894,051	4,894,051	0	0	1,314,201	1,314,201	0	584,889	584,889
8		Utility 8	938,284	0	0	0	0	0	0	647,228	647,228	0	291,056	291,056
9		Utility 9 - Wa	451,392	356,618	0	0	356,618	94,774	0	0	94,774	0	0	0
9		Utility 9 - Idaho	1,181,532	0	933,458	0	933,458	0	248,074	0	248,074	0	0	0
9		Utility 9 - Allocated	7,372,961	0	0	5,824,934	5,824,934	0	0	1,548,027	1,548,027	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>53,444,608</b>	<b>5,275,401</b>	<b>2,834,845</b>	<b>39,455,004</b>	<b>47,565,250</b>	<b>477,885</b>	<b>528,071</b>	<b>3,509,456</b>	<b>4,515,412</b>	<b>488,001</b>	<b>875,945</b>	<b>1,363,946</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,565	0	2,643	922	3,565	0	0	0	0	0	0	0
99		Utility 1	22,194	0	0	0	0	0	0	22,194	22,194	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	582,816	0	0	419,884	419,884	0	0	112,752	112,752	0	50,180	50,180
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	4,433	3,502	0	0	3,502	931	0	0	931	0	0	0
9		Utility 9 - Idaho	5,900	0	4,661	0	4,661	0	1,239	0	1,239	0	0	0
9		Utility 9 - Allocated	9,560	0	0	7,553	7,553	0	0	2,007	2,007	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>628,468</b>	<b>3,502</b>	<b>7,304</b>	<b>428,359</b>	<b>439,165</b>	<b>931</b>	<b>1,239</b>	<b>136,953</b>	<b>139,123</b>	<b>0</b>	<b>50,180</b>	<b>50,180</b>
		<b>TOTAL GENERAL PLANT</b>	<b>190,477,053</b>	<b>24,200,179</b>	<b>16,339,931</b>	<b>104,995,730</b>	<b>145,535,840</b>	<b>8,429,222</b>	<b>3,825,466</b>	<b>19,309,697</b>	<b>31,564,385</b>	<b>6,723,232</b>	<b>6,653,595</b>	<b>13,376,827</b>

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 March 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	38,196,053	38,196,053	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,045	-84,045	0	0
99	108X06	Utility 1	3,813,397	0	3,813,397	0
99	108X06	Utility 2	1,788,963	0	0	1,788,963
7	108X06	Utility 7	8,920,026	6,426,344	1,725,668	768,014
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-335,428	-241,656	-64,892	-28,880
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	718,266	0	495,460	222,806
9	108X06	Utility 9	14,217,030	11,232,022	2,985,008	0
Total			67,234,262	55,528,718	8,954,641	2,750,903

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,760,183	5,760,183	0	0
99	108X07	Utility 1	654,159	0	654,159	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	877,155	0	0	877,155
7	108X07	Utility 7	25,157	18,124	4,867	2,166
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	671,155	530,239	140,916	0
9	108X07	Utility 9	0	0	0	0
Total			7,987,809	6,308,546	799,942	879,321

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 March 31, 2009 Average of Monthly Averages Basis		Report ID: E-ADP-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	927,142,761	0	927,142,761	571,434,259	0	571,434,259	355,708,502	0	355,708,502
E-PLT	360200	Less Land and Land Rights	4,034,325	0	4,034,325	3,065,041	0	3,065,041	969,284	0	969,284
		Depreciable Distribution Plant	923,108,436	0	923,108,436	568,369,218	0	568,369,218	354,739,218	0	354,739,218
		Percentage		0.000%	100.000%	61.571%			38.429%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	283,238,333	174,392,674			108,845,659		
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	283,238,333	0	283,238,333	174,392,674	0	174,392,674	108,845,659	0	108,845,659
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	40,540,110	104,995,730	145,535,840	24,200,179	68,977,994	93,178,173	16,339,931	36,017,736	52,357,667
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,709,538	2,528,751	371,881	1,123,098	1,494,979	447,332	586,440	1,033,772
E-PLT	392XXX	Less: General Transportation Plant	6,214,639	4,387,529	10,602,168	4,426,508	2,882,431	7,308,939	1,788,131	1,505,098	3,293,229
		Depreciable Non Transport General Plant	33,506,258	98,898,663	132,404,921	19,401,790	64,972,465	84,374,255	14,104,468	33,926,198	48,030,666
		Percentage		74.694%	100.000%	14.653%			10.653%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,476,621	55,528,718	8,136,623			5,915,474		
	403X60	Common Depreciation Expense (C-DEP)		3,603,737	4,824,668	706,959			513,972		
	403X60	Washington Depreciation Expense (C-DEP)			68,764	68,764			0		
	403X60	Idaho Depreciation Expense (C-DEP)			147,579	0			147,579		
	403X60	Depreciation Expense		1,964,454	2,576,303	432,373			179,476		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Electric General Plant	14,052,097	41,476,621	55,528,718	8,136,623	27,248,481	35,385,104	5,915,474	14,228,140	20,143,614
4	403X60	Depreciation Expense (C-DEP)	1,220,931	3,603,737	4,824,668	706,959	2,367,511	3,074,470	513,972	1,236,226	1,750,198
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	216,343	0	216,343	68,764	0	68,764	147,579	0	147,579
4	403X60	Depreciation Expense	611,849	1,964,454	2,576,303	432,373	1,290,568	1,722,941	179,476	673,886	853,362
		Total Depreciation Expense	2,049,123	5,568,191	7,617,314	1,208,096	3,658,079	4,866,175	841,027	1,910,112	2,751,139
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	6,214,639	4,387,529	10,602,168	4,426,508	2,882,431	7,308,939	1,788,131	1,505,098	3,293,229
		Percentage		41.383%	100.000%	41.751%			16.866%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,610,666	6,308,546	2,633,881			1,063,999		
	403X70	Depreciation Expense (C-DEP)		4,724	11,415	4,766			1,925		
	403X70	Depreciation Expense		41,093	77,695	24,222			12,380		
4	108X07	JURISDICTIONAL ALLOCATION: Accum Depr--Elect Genl Plant (Electric Portion)	3,697,880	2,610,666	6,308,546	2,633,881	1,715,103	4,348,984	1,063,999	895,563	1,959,562
4	403X70	Depreciation Expense (C-DEP)	6,691	4,724	11,415	4,766	3,103	7,869	1,925	1,621	3,546
4	403X70	Depreciation Expense	36,602	41,093	77,695	24,222	26,996	51,218	12,380	14,097	26,477
		Total Depreciation Expense	43,293	45,817	89,110	28,988	30,099	59,087	14,305	15,718	30,023

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 March 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	422,256	0	0	422,256	422,256	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	46,440	0	46,440
99		Utility 2	46,440	0	0	0	0	0	0	2,957,906	2,957,906	0	1,316,426	1,316,426
7		Utility 7	15,289,498	0	0	11,015,166	11,015,166	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
		<b>TOTAL ACCOUNT</b>	<b>15,758,194</b>	<b>0</b>	<b>0</b>	<b>11,437,422</b>	<b>11,437,422</b>	<b>0</b>	<b>0</b>	<b>2,957,906</b>	<b>2,957,906</b>	<b>46,440</b>	<b>1,316,426</b>	<b>1,362,866</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	1,044,508	0	0	1,044,508	1,044,508	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,028,590	0	0	6,504,557	6,504,557	0	0	1,746,671	1,746,671	0	777,362	777,362
8		Utility 8	686,626	0	0	0	0	0	0	473,635	473,635	0	212,991	212,991
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,770,313</b>	<b>0</b>	<b>0</b>	<b>7,549,065</b>	<b>7,549,065</b>	<b>0</b>	<b>0</b>	<b>2,230,895</b>	<b>2,230,895</b>	<b>0</b>	<b>990,353</b>	<b>990,353</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>		<b>27,140,464</b>	<b>0</b>	<b>0</b>	<b>19,139,801</b>	<b>19,139,801</b>	<b>249,449</b>	<b>168,450</b>	<b>5,229,545</b>	<b>5,647,444</b>	<b>46,440</b>	<b>2,306,779</b>	<b>2,353,219</b>

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 March 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	752,426	752,426	0	0
99		Utility 1	3,496	0	3,496	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	11,997	0	0	11,997
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,221,513	7,363,987	1,977,454	880,072
8		Utility 8	487,335	0	336,164	151,171
9		Utility 9	6,873	5,430	1,443	0
		<b>Total</b>	<b>11,483,640</b>	<b>8,121,843</b>	<b>2,318,557</b>	<b>1,043,240</b>

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	89,372	64,387	17,290	7,695
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		<b>Total</b>	<b>97,704</b>	<b>70,970</b>	<b>19,039</b>	<b>7,695</b>

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 March 31, 2009 Average of Monthly Averages Basis	Report ID: E-CAM-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Plant in Service									
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	11,437,422	11,437,422	0	7,513,929	7,513,929	0	3,923,493	3,923,493
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,549,065	7,549,065	0	4,959,434	4,959,434	0	2,589,631	2,589,631
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
		Total Intangible Plant - Software	0	18,986,487	18,986,487	0	12,473,363	12,473,363	0	6,513,124	6,513,124
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111.38 & .48)		8,121,843	8,121,843	0			0		
		Amortization Expense (404X3X)		3,720,603	3,720,603	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111.38 & .48)	0	8,121,843	8,121,843	0	5,335,726	5,335,726	0	2,786,117	2,786,117
4		Amortization Expense (404X3X)	0	3,720,603	3,720,603	0	2,444,287	2,444,287	0	1,276,316	1,276,316
		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 March 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	-9,868,011	-7,109,310	-1,909,065	-849,636
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,599,567	-1,263,722	-335,845	0
		Total	<u>-11,467,578</u>	<u>-8,373,032</u>	<u>-2,244,910</u>	<u>-849,636</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%