

ELECTRIC RATE OF RETURN For Twelve Months Ended April 30, 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	116,402,696	73,745,351	42,657,345
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	116,402,696	73,550,003	42,852,693
E-APL		Electric Net Rate Base	1,529,369,293	975,466,810	553,902,483
		RATE OF RETURN	7.611%	7.540%	7.737%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 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	4/30/2009	353,332 100.000%	232,188 65.714%	121,144 34.286%
3	E-OPS	Direct Distribution Operating Expense Percent		20,136,184 100.000%	13,495,684 67.022%	6,640,500 32.978%
	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 April 30, 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	43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 500 - 894	38,831,495	25,255,770	9,909,996	3,665,729
		Direct O & M Accts 901 - 935	2,720,313	1,682,160	1,038,153	XXXXXX
		Accts 901 - 905 Utility 9 Only	0			
		Adjustments	85,227,103	65,894,285	13,928,742	5,404,076
		Total	100.000%	77.316%	16.343%	6.341%
		Percentage				
		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%
		Average (CD AA)	100.000%	72.044%	19.346%	8.610%
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			Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 500 - 894	13,575,725	0	9,909,996	3,665,729
		Direct O & M Accts 901 - 935	1,038,153	0	1,038,153	XXXXXX
		Less: Direct O & M Accts 901 - 905	19,332,818	0	13,928,742	5,404,076
		Total	100.000%	0.000%	72.047%	27.953%
		Percentage				
		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	0	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%
		Average (GD AA)	100.000%	0.000%	68.980%	31.020%
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ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	1/1/2009			
		Direct O & M Accts 500 - 894	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996	0
		Adjustments	0	0	0	0
		Total	77,102,714	64,212,125	12,890,589	0
		Percentage	100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0
		Total	50,381,752	43,211,491	7,170,261	0
		Percentage	100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	354,732	218,921	0
		Percentage	100.000%	61.837%	38.163%	0.000%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0
		Percentage	100.000%	85.131%	14.869%	0.000%
		Total Percentages	400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant	648,902,801	399,757,652	249,145,149	
		Percent	100.000%	61.605%	38.395%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	72,695,648	46,669,467	26,026,181	
		Percent	100.000%	64.198%	35.802%	
12	E-PLT	Net Electric Plant	1,736,143,685	1,099,750,341	636,393,344	
		Percent	100.000%	63.344%	36.656%	
13	E-PLT	Net Electric General Plant	85,069,942	54,238,573	30,831,369	
		Percent	100.000%	63.758%	36.242%	
14	E-SCM	Net Allocated Schedule M's	-133,246,276	-86,055,856	-47,190,420	
		Percent	100.000%	64.584%	35.416%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 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	264,370,813	162,547,348	443,565,051	160,504,848
Input	Production	235,078,023	159,162,873	57,369,424	8,774,701
Input	Transmission	583,524,952	373,284,740	216,631	
Input	Distribution	9,231,054	10,832,156		
Input	General				
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 April 30, 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	291,312,777	0	291,312,777	198,811,092	0	198,811,092	92,501,685	0	92,501,685
99	442200	Commercial - Firm & Int.	254,423,539	0	254,423,539	179,517,971	0	179,517,971	74,905,568	0	74,905,568
1	442300	Industrial	102,710,731	0	102,710,731	44,723,537	0	44,723,537	57,987,194	0	57,987,194
99	444000	Public Street & Highway Lighting	6,201,121	0	6,201,121	4,263,221	0	4,263,221	1,937,900	0	1,937,900
99	499XXX	Unbilled Revenue	1,461,018	0	1,461,018	409,808	0	409,808	1,051,210	0	1,051,210
99	448000	Interdepartmental Revenue	1,041,419	0	1,041,419	845,847	0	845,847	195,572	0	195,572
TOTAL SALES TO ULTIMATE CUSTOMERS			657,150,605	0	657,150,605	428,571,476	0	428,571,476	228,579,129	0	228,579,129
			0	237,501,929	237,501,929	0	152,998,743	152,998,743	0	84,503,186	84,503,186
1	447XXX	Sales for Resale									
TOTAL SALES OF ELECTRICITY			657,150,605	237,501,929	894,652,534	428,571,476	152,998,743	581,570,219	228,579,129	84,503,186	313,082,315
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	615,269	0	615,269	389,156	0	389,156	226,113	0	226,113
1	453000	Sales of Water & Water Power	0	310,948	310,948	0	200,313	200,313	0	110,635	110,635
1	454000	Rent from Electric Property	2,656,595	75,431	2,732,026	1,802,667	48,593	1,851,260	853,928	26,838	880,766
1	456XXX	Other Electric Revenues	1,629,782	56,711,536	58,341,318	1,618,634	36,533,571	38,152,205	11,148	20,177,965	20,189,113
TOTAL OTHER OPERATING REVENUE			4,901,646	57,097,915	61,999,561	3,810,457	36,782,477	40,592,934	1,091,189	20,315,438	21,406,627
TOTAL ELECTRIC REVENUE			662,052,251	294,599,844	956,652,095	432,381,933	189,781,220	622,163,153	229,670,318	104,818,624	334,488,942
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	419,068	419,068	0	269,964	269,964	0	149,104	149,104
1	501000	Fuel	0	26,176,121	26,176,121	0	16,862,657	16,862,657	0	9,313,464	9,313,464
1	502000	Steam Expense	0	2,407,842	2,407,842	0	1,551,132	1,551,132	0	856,710	856,710
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	770,300	770,300	0	496,227	496,227	0	274,073	274,073
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,279,580	3,625,922	1,346,342	1,468,505	2,814,847	0	811,075	811,075
1	507000	Rent	0	26,813	26,813	0	17,273	17,273	0	9,540	9,540
MAINTENANCE											
1	510000	Supervision & Engineering	0	514,865	514,865	0	331,676	331,676	0	183,189	183,189
1	511000	Structures	0	579,865	579,865	0	373,549	373,549	0	206,316	206,316
1	512000	Boiler Plant	0	5,360,699	5,360,699	0	3,453,362	3,453,362	0	1,907,337	1,907,337
1	513000	Electric Plant	0	714,686	714,686	0	460,401	460,401	0	254,285	254,285
1	514000	Miscellaneous Steam Plant	0	712,428	712,428	0	458,946	458,946	0	253,482	253,482
TOTAL STEAM POWER GENERATION EXP			1,346,342	39,962,267	41,308,609	1,346,342	25,743,692	27,090,034	0	14,218,575	14,218,575

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	1,749,469	1,749,469	0	1,127,008	1,127,008	0	622,461	622,461
1	536000	Water for Power	0	739,468	739,468	0	476,365	476,365	0	263,103	263,103
1	537000	Hydraulic Expense	2,556,188	744,275	3,300,463	1,674,270	479,462	2,153,732	881,918	264,813	1,146,731
1	538000	Electric Expense	0	4,987,995	4,987,995	0	3,213,266	3,213,266	0	1,774,729	1,774,729
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	939,696	939,696	0	605,352	605,352	0	334,344	334,344
1	540000	Rent	1,826,761	664,276	2,491,037	910,937	427,927	1,338,864	915,824	236,349	1,152,173
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	252,568	252,568	0	162,704	162,704	0	89,864	89,864
1	542000	Structures	0	284,376	284,376	0	183,195	183,195	0	101,181	101,181
1	543000	Reservoirs, Dams, & Waterways	0	608,409	608,409	0	391,937	391,937	0	216,472	216,472
1	544000	Electric Plant	0	1,902,983	1,902,983	0	1,225,902	1,225,902	0	677,081	677,081
1	545000	Miscellaneous Hydraulic Plant	0	1,925,760	1,925,760	0	1,240,575	1,240,575	0	685,185	685,185
TOTAL HYDRO POWER GENERATION EXP			4,382,949	14,799,275	19,182,224	2,585,207	9,533,693	12,118,900	1,797,742	5,265,582	7,063,324
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,336,683	1,336,683	0	861,091	861,091	0	475,592	475,592
1	547000	Fuel	0	93,597,861	93,597,861	0	60,295,742	60,295,742	0	33,302,119	33,302,119
1	548000	Generation Expense	0	1,783,488	1,783,488	0	1,148,923	1,148,923	0	634,565	634,565
1	549000	Miscellaneous Other Power Generation Expense	0	507,818	507,818	0	327,136	327,136	0	180,682	180,682
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
MAINTENANCE											
1	551000	Supervision & Engineering	0	231,232	231,232	0	148,960	148,960	0	82,272	82,272
1	552000	Structures	0	4,031	4,031	0	2,597	2,597	0	1,434	1,434
1	553000	Generating & Electric Equipment	0	4,508,551	4,508,551	0	2,904,409	2,904,409	0	1,604,142	1,604,142
1	554000	Miscellaneous Other Power Generation Plant	0	101,857	101,857	0	65,616	65,616	0	36,241	36,241
TOTAL OTHER POWER GENERATION EXP			0	102,104,954	102,104,954	0	65,776,012	65,776,012	0	36,328,942	36,328,942
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	17,932,062	271,397,072	289,329,134	0	174,833,994	174,833,994	17,932,062	96,563,078	114,495,140
1	556000	System Control & Load Dispatching	0	505,788	505,788	0	325,829	325,829	0	179,959	179,959
E-557	557XXX	Other Expense	41,133,565	56,028,881	97,162,446	29,472,614	36,093,805	65,566,419	11,660,951	19,935,076	31,596,027
TOTAL OTHER POWER SUPPLY EXPENSE			59,065,627	327,931,741	386,997,368	29,472,614	211,253,628	240,726,242	29,593,013	116,678,113	146,271,126
TOTAL POWER PRODUCTION O&M EXP			64,794,918	484,798,237	549,593,155	33,404,163	312,307,025	345,711,188	31,390,755	172,491,212	203,881,967

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,019,531	2,248,550	158,213	1,300,982	1,459,195	70,806	718,549	789,355
1	561000	Load Dispatching	0	2,026,672	2,026,672	0	1,305,582	1,305,582	0	721,090	721,090
1	562000	Station Expense	0	198,839	198,839	0	128,092	128,092	0	70,747	70,747
1	563000	Overhead Line Expense	0	601,166	601,166	0	387,271	387,271	0	213,895	213,895
1	565000	Transmission of Electricity by Others	0	13,404,863	13,404,863	0	8,635,413	8,635,413	0	4,769,450	4,769,450
1	566000	Miscellaneous Transmission Expense	0	1,495,096	1,495,096	0	963,141	963,141	0	531,955	531,955
1	567000	Rent	0	146,444	146,444	0	94,339	94,339	0	52,105	52,105
MAINTENANCE											
1	568000	Supervision & Engineering	0	579,846	579,846	0	373,537	373,537	0	206,309	206,309
1	569000	Structures	723	260,206	260,929	723	167,625	168,348	0	92,581	92,581
1	570000	Station Equipment	0	1,281,082	1,281,082	0	825,273	825,273	0	455,809	455,809
1	571000	Overhead Lines	19,425	1,252,143	1,271,568	17,850	806,631	824,481	1,575	445,512	447,087
1	572000	Underground Lines	0	10,063	10,063	0	6,483	6,483	0	3,580	3,580
1	573000	Service Miscellaneous	0	7,996	7,996	0	5,151	5,151	0	2,845	2,845
TOTAL TRANSMISSION OPERATING EXP			249,167	23,283,947	23,533,114	176,786	14,999,520	15,176,306	72,381	8,284,427	8,356,808
DEPRECIATION & AMORTIZATION											
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,600,291	26,600,291	0	17,135,907	17,135,907	0	9,464,384	9,464,384
1	403X40	Depreciation Expense--Transmission Plant	0	9,241,533	9,241,533	0	5,953,396	5,953,396	0	3,288,137	3,288,137
1	404X30	Amortization of Limited-Term Plant	2,785	92,080	94,865	2,785	59,318	62,103	0	32,762	32,762
1	404X20	Amortization of Hydro Licensing Costs	0	337,658	337,658	0	217,519	217,519	0	120,139	120,139
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	-134,773	0	-134,773	-134,773	0	-134,773	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,406	0	-103,406	0	0	0	-103,406	0	-103,406
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	180,060	180,060	0	115,995	115,995	0	64,065	64,065
99	407482	Reg Credit Amt Lake CDA Settlement	-180,059	0	-180,059	-115,994	0	-115,994	-64,065	0	-64,065
99	407400	Amortization of CCX Credits	-248,080	0	-248,080	0	0	0	-248,080	0	-248,080
99	407420	Amortization of CS2 Levelized Return	-138,268	0	-138,268	0	0	0	-138,268	0	-138,268
99	407450/499	Amortization of BPA Residential Exchange Credit	-6,826,600	0	-6,826,600	-3,776,493	0	-3,776,493	-3,050,107	0	-3,050,107
E-OTX		Taxes Other Than FIT--Prod & Trans	0	12,976,254	12,976,254	0	8,359,302	8,359,302	0	4,616,952	4,616,952
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-4,926,191	49,427,876	44,501,685	-1,389,569	31,841,437	30,451,868	-3,536,622	17,586,439	14,049,817
TOTAL PRODUCTION & TRANS EXPENSE			60,117,894	557,510,060	617,627,954	32,191,380	359,147,982	391,339,362	27,926,514	198,362,078	226,288,592

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	381,049	1,032,769	1,413,818	239,705	692,182	931,887	141,344	340,587	481,931
3	582000	Station Expense	561,528	17,012	578,540	339,052	11,402	350,454	222,476	5,610	228,086
3	583000	Overhead Line Expense	898,650	916,632	1,815,282	624,228	614,345	1,238,573	274,422	302,287	576,709
3	584000	Underground Line Expense	734,602	1,614	736,216	460,531	1,082	461,613	274,071	532	274,603
3	585000	Street Light & Signal System Operation Expense	184,913	120	185,033	36,188	80	36,268	148,725	40	148,765
3	586000	Meter Expense	1,471,294	263	1,471,557	1,431,796	176	1,431,972	39,498	87	39,585
3	587000	Customer Installations Expense	838,230	1,845	840,075	413,345	1,237	414,582	424,885	608	425,493
3	588000	Miscellaneous Distribution Expense	2,740,495	2,445,708	5,186,203	1,863,260	1,639,162	3,502,422	877,235	806,546	1,683,781
3	589000	Rent	78,354	239,059	317,413	78,329	160,222	238,551	25	78,837	78,862
MAINTENANCE:											
3	590000	Supervision & Engineering	507,384	842,685	1,350,069	320,446	564,784	885,230	186,938	277,901	464,839
3	591000	Structures	266,778	605	267,383	219,109	405	219,514	47,669	200	47,869
3	592000	Station Equipment	804,226	44,687	848,913	609,937	29,950	639,887	194,289	14,737	209,026
3	593000	Overhead Lines	7,788,208	5,066	7,793,274	4,787,073	3,395	4,790,468	3,001,135	1,671	3,002,806
3	594000	Underground Lines	1,104,828	0	1,104,828	774,106	0	774,106	330,722	0	330,722
3	595000	Line Transformers	609,961	175,352	785,313	519,930	117,524	637,454	90,031	57,828	147,859
3	596000	Street Light & Signal System Maintenance Exp	599,569	0	599,569	452,416	0	452,416	147,153	0	147,153
3	597000	Meters	137,985	0	137,985	94,727	0	94,727	43,258	0	43,258
3	598000	Miscellaneous Distribution Expense	428,130	5,257	433,387	231,506	3,523	235,029	196,624	1,734	198,358
TOTAL DISTRIBUTION OPERATING EXP			20,136,184	5,728,674	25,864,858	13,495,684	3,839,469	17,335,153	6,640,500	1,889,205	8,529,705
99	403X50	Depreciation Expense--Distribution Plant	25,206,529	0	25,206,529	16,116,531	0	16,116,531	9,089,998	0	9,089,998
E-OTX		Taxes Other Than FIT--Distribution	38,805,485	0	38,805,485	34,254,925	0	34,254,925	4,550,560	0	4,550,560
TOTAL DISTRIBUTION EXPENSES			84,148,198	5,728,674	89,876,872	63,867,140	3,839,469	67,706,609	20,281,058	1,889,205	22,170,263
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	506,747	506,747	0	333,004	333,004	0	173,743	173,743
2	902000	Meter Reading Expenses	2,404,910	30,979	2,435,889	2,063,832	20,358	2,084,190	341,078	10,621	351,699
E-903	903XXX	Customer Records & Collection Expenses	1,697,548	6,050,549	7,748,097	1,206,696	3,958,975	5,165,671	490,852	2,091,574	2,582,426
2	904000	Uncollectible Accounts	0	2,151,845	2,151,845	0	1,414,063	1,414,063	0	737,782	737,782
2	905000	Misc Customer Accounts	0	155,160	155,160	0	101,962	101,962	0	53,198	53,198
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,102,458	8,895,280	12,997,738	3,270,528	5,828,362	9,098,890	831,930	3,066,918	3,898,848
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	17,651,219	510,606	18,161,825	14,003,889	335,540	14,339,429	3,647,330	175,066	3,822,396
2	909000	Advertising	66,167	67,697	133,864	49,883	44,486	94,369	16,284	23,211	39,495
2	910000	Misc Customer Service & Info Exp	0	132,134	132,134	0	86,831	86,831	0	45,303	45,303
TOTAL CUSTOMER SERVICE & INFO EXP			17,717,386	710,437	18,427,823	14,053,772	466,857	14,520,629	3,663,614	243,580	3,907,194

ELECTRIC OPERATING STATEMENT For Twelve Months Ended April 30, 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	10,287	407,046	417,333	0	267,486	267,486	10,287	139,560	149,847
2	913000	Advertising	3,073	83,056	86,129	3,073	54,579	57,652	0	28,477	28,477
2	916000	Miscellaneous Sales Expenses	218,705	21,963	240,668	212,832	14,433	227,265	5,873	7,530	13,403
TOTAL SALES EXPENSES			232,065	512,065	744,130	215,905	336,498	552,403	16,160	175,567	191,727
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	242,453	19,619,407	19,861,860	150,207	12,889,166	13,039,373	92,246	6,730,241	6,822,487
4	921000	Office Supplies & Expenses	119	3,977,405	3,977,524	119	2,612,996	2,613,115	0	1,364,409	1,364,409
4	922000	Admin Exp Transferred--Credit	0	-41,283	-41,283	0	-27,121	-27,121	0	-14,162	-14,162
4	923000	Outside Services Employed	34	11,207,542	11,207,576	0	7,362,907	7,362,907	34	3,844,635	3,844,669
4	924000	Property Insurance Premium	0	1,081,786	1,081,786	0	710,690	710,690	0	371,096	371,096
4	925XXX	Injuries and Damages	2,759	3,424,684	3,427,443	2,759	2,249,880	2,252,639	0	1,174,804	1,174,804
4	926XXX	Employee Pensions and Benefits	341,946	840,241	1,182,187	253,164	552,005	805,169	88,782	288,236	377,018
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,882,407	3,067,295	4,949,702	1,116,856	1,975,951	3,092,807	765,551	1,091,344	1,856,895
4	930000	Miscellaneous General Expenses	380,827	2,821,643	3,202,470	326,476	1,853,707	2,180,183	54,351	967,936	1,022,287
4	931000	Rents	69,692	429,572	499,264	57,577	282,212	339,789	12,115	147,360	159,475
4	935000	Maintenance of General Plant	660,871	7,244,605	7,905,476	203,780	4,759,416	4,963,196	457,091	2,485,189	2,942,280
TOTAL ADMIN & GEN OPERATING EXP			3,587,435	53,672,897	57,260,332	2,110,938	35,221,809	37,332,747	1,476,497	18,451,088	19,927,585
E-ADP		Depreciation Expense--General Plant	2,134,593	5,647,983	7,782,576	1,247,495	3,710,499	4,957,994	887,098	1,937,484	2,824,582
E-CAM		Amortization--Intangible Plant--Software	0	3,765,672	3,765,672	0	2,473,896	2,473,896	0	1,291,776	1,291,776
4		Amortization of Leasehold Imp (404X50)	0	7,423	7,423	0	4,877	4,877	0	2,546	2,546
TOTAL ADMIN & GENERAL EXPENSES			5,722,028	63,093,975	68,816,003	3,358,433	41,411,081	44,769,514	2,363,595	21,682,894	24,046,489
TOTAL EXPENSES BEFORE FIT			172,040,029	636,450,491	808,490,520	116,957,158	411,030,249	527,987,407	55,082,871	225,420,242	280,503,113
NET OPERATING INCOME BEFORE FIT					148,161,575			94,175,746			53,985,829
E-FIT		FEDERAL INCOME TAX--Normal Accrual			6,379,608			5,604,894			774,714
E-FIT		DEFERRED FEDERAL INCOME TAX			25,379,271			14,825,501			10,553,770
ELECTRIC NET OPERATING INCOME					116,402,696			73,745,351			42,657,345

ALLOCATION RATIOS:

Account	Ratio	System	Washington	Idaho
E-ALL 1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL 2	Number of Customers	100.000%	65.714%	34.286%
E-ALL 3	Direct Distribution Operating Expense	100.000%	67.022%	32.978%
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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-555-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000 PURPA	0	169,377,601	169,377,601	0	109,113,051	109,113,051	0	60,264,550	60,264,550
99	555380 Idaho - WPI Amortization/Potlatch Purchases	17,932,062	0	17,932,062	0	0	0	17,932,062	0	17,932,062
1	555550 Exchanges - Non Monetary	0	120,944	120,944	0	77,912	77,912	0	43,032	43,032
1	555700 Bookout Purchases	0	101,207,659	101,207,659	0	65,197,974	65,197,974	0	36,009,685	36,009,685
1	555710 Intercompany Purchase	0	690,868	690,868	0	445,057	445,057	0	245,811	245,811
TOTAL ACCOUNT 0555		17,932,062	271,397,072	289,329,134	0	174,833,994	174,833,994	17,932,062	96,563,078	114,495,140

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 April 30, 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	5,025,232	5,025,232	0	3,237,254	3,237,254	0	1,787,978	1,787,978
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	48,134,448	48,134,448	0	31,008,211	31,008,211	0	17,126,237	17,126,237
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	-236,473	0	-236,473	-566,037	0	-566,037	329,564	0	329,564
1	557170	Broker Fees - Power	0	112,786	112,786	0	72,657	72,657	0	40,129	40,129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-2,017,564	0	-2,017,564	-2,017,564	0	-2,017,564	0	0	0
99	557290	Washington ERM Amortization	31,558,717	0	31,558,717	31,558,717	0	31,558,717	0	0	0
99	557380	Idaho PCA Deferred	-4,903,049	0	-4,903,049	0	0	0	-4,903,049	0	-4,903,049
99	557390	Idaho PCA Amortization	15,913,232	0	15,913,232	0	0	0	15,913,232	0	15,913,232
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
1	557700	Turbine Gas Bookout Expense	0	107,417	107,417	0	69,198	69,198	0	38,219	38,219
TOTAL ACCOUNT 0557			41,133,565	56,028,881	97,162,446	29,472,614	36,093,805	65,566,419	11,660,951	19,935,076	31,596,027

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 April 30, 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	1,697,548	5,329,713	7,027,261	1,206,696	3,502,368	4,709,064	490,852	1,827,345	2,318,197
12	903920	A/R Sold - Program Fees	0	236,401	236,401	0	149,746	149,746	0	86,655	86,655
12	903930	A/R Sold - Maturity Yield Fee	0	484,435	484,435	0	306,861	306,861	0	177,574	177,574
TOTAL ACCOUNT 0903			1,697,548	6,050,549	7,748,097	1,206,696	3,958,975	5,165,671	490,852	2,091,574	2,582,426

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.714%	34.286%
E-ALL	12	Net Electric Plant	100.000%	63.344%	36.656%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended April 30, 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	510,606	511,231	0	335,540	335,540	625	175,066	175,691
99	908600	DSM Tariff Rider Expense Offset	16,047,229	0	16,047,229	13,645,602	0	13,645,602	2,401,627	0	2,401,627
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	105,912	0	105,912	141,127	0	141,127	-35,215	0	-35,215
99	908990	DSM Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
TOTAL ACCOUNT 0908			17,651,219	510,606	18,161,825	14,003,889	335,540	14,339,429	3,647,330	175,066	3,822,396

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.714%	34.286%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended April 30, 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	956,652,095	622,163,153	334,488,942	
E-OPS	Operating & Maintenance Expense	688,421,150	439,727,316	248,693,834	
E-OPS	Book Depreciation & Amortization	68,287,631	45,645,864	22,641,767	
E-OTX	Taxes Other than FIT	51,781,739	42,614,227	9,167,512	
	Net Operating Income Before FIT	148,161,575	94,175,746	53,985,829	
E-INT	Less: Interest Expense	54,248,980	34,297,413	19,951,567	
E-SCM	Add: Schedule M Additions	65,949,090	36,301,676	29,647,414	
E-SCM	Less: Schedule M Deductions	137,052,868	77,214,708	59,838,160	
	Taxable Net Operating Income	22,808,817	18,965,301	3,843,516	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	7,983,086	6,637,855	1,345,231	
1	Production Tax Credit	(1,603,478)	(1,032,961)	(570,517)	
	Total Net Federal Income Tax	6,379,608	5,604,894	774,714	
E-DTE	Deferred FIT	25,379,271	14,825,501	10,553,770	
	Total Net FIT/Deferred FIT	31,758,879	20,430,395	11,328,484	
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 April 30, 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	5,856,796	5,856,796	0	3,709,929	3,709,929	0	2,146,867	2,146,867
2	997002 Injuries and Damages	0	314,900	314,900	0	206,933	206,933	0	107,967	107,967
12	997003 Salvage	0	-2,823,466	-2,823,466	0	-1,788,496	-1,788,496	0	-1,034,970	-1,034,970
99	997004 Boulder Park Write Off	-103,406	0	-103,406	0	0	0	-103,406	0	-103,406
4	997005 FAS106 Current Retiree Medical Accrual	0	-802,463	-802,463	0	-527,186	-527,186	0	-275,277	-275,277
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	11,010,183	0	11,010,183	0	0	0	11,010,183	0	11,010,183
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	218,784	218,784	0	143,732	143,732	0	75,052	75,052
12	997016 Redemption Expense Amortization	0	1,206,927	1,206,927	0	764,516	764,516	0	442,411	442,411
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	-3,085,818	0	-3,085,818	-591,247	0	-591,247	-2,494,571	0	-2,494,571
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	117,018	0	117,018	63,990	0	63,990	53,028	0	53,028
4	997020 FAS87 Current Pension Accrual	0	-16,102,136	-16,102,136	0	-10,578,459	-10,578,459	0	-5,523,677	-5,523,677
99	997021 Wartsilla Generators Amortization	1,018,612	0	1,018,612	695,857	0	695,857	322,755	0	322,755
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	-134,773	0	-134,773	-134,773	0	-134,773	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	1,249,683	1,249,683	0	791,599	791,599	0	458,084	458,084
99	997033 BPA Residential Exchange	-7,333,904	0	-7,333,904	-4,035,030	0	-4,035,030	-3,298,874	0	-3,298,874
99	997034 Montana Hydro Settlement	-2,438,324	0	-2,438,324	-1,622,486	0	-1,622,486	-815,838	0	-815,838
4	997052 Noxon Spill	0	1,518,539	1,518,539	0	997,619	997,619	0	520,920	520,920
2	997066 Miscellaneous Schedule M Additions	0	-2,505,849	-2,505,849	0	-1,646,694	-1,646,694	0	-859,155	-859,155
99	997064 Chicago Climate Exchange	617,411	0	617,411	0	0	0	617,411	0	617,411
99	997065 Amortization - Unbilled Revenue Add-Ins	458,556	0	458,556	-130,894	0	-130,894	589,450	0	589,450
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	27,442,954	45,692,640	73,135,594	17,398,554	29,555,412	46,953,966	10,044,400	16,137,228	26,181,628
	TOTAL SCHEDULE M ADDITIONS	31,867,208	34,081,882	65,949,090	14,502,789	21,798,887	36,301,676	17,364,419	12,282,995	29,647,414

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended April 30, 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	3,629,382	3,629,382	0	2,338,048	2,338,048	0	1,291,334	1,291,334
99	997043	Washington Deferred Power Costs	-29,541,153	0	-29,541,153	-29,541,153	0	-29,541,153	0	0	0
1	997044	Non-Monetary Power Costs	0	-120,944	-120,944	0	-77,912	-77,912	0	-43,032	-43,032
1	997045	Section 199 Manufacturing Deduction	0	3,063,683	3,063,683	0	1,973,625	1,973,625	0	1,090,058	1,090,058
4	997046	Nez Perce Settlement	35,136	-18,340	16,796	40,348	-12,049	28,299	-5,212	-6,291	-11,503
99	997047	Clark Fork Preventive Maint. Exp (PME's)	85,235	0	85,235	0	0	0	85,235	0	85,235
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	132,797,296	132,797,296	0	85,253,208	85,253,208	0	47,544,088	47,544,088
99	997050	CS2 Levelized Return	138,268	0	138,268	0	0	0	138,268	0	138,268
99	997051	Wind Generation AFUDC - ID	65,918	0	65,918	0	0	0	65,918	0	65,918
4	997053	Renewable Energy Certificate Fees	0	174,000	174,000	0	114,311	114,311	0	59,689	59,689
99	997058	Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0
99	997059	Colstrip Settlement - WA	-1,346,342	0	-1,346,342	-1,346,342	0	-1,346,342	0	0	0
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	128,825	128,825	0	67,267	67,267
4	997063	CDA Lake Settlement - AN	0	27,606,989	27,606,989	0	18,136,687	18,136,687	0	9,470,302	9,470,302
99	997063	CDA Lake Settlement	287,648	0	287,648	207,112	0	207,112	80,536	0	80,536
TOTAL SCHEDULE M DEDUCTIONS			-30,275,290	167,328,158	137,052,868	-30,640,035	107,854,743	77,214,708	364,745	59,473,415	59,838,160

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.714%	34.286%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.022%	32.978%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.605%	38.395%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.198%	35.802%
E-ALL	12	Net Electric Plant	100.000%	63.344%	36.656%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	36,160,843	23,354,119	12,806,724
99	410100	Deferred Federal Income Tax Expense - Washington	-8,841,674	-8,841,674	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-2,000,902	0	-2,000,902
		Sub-Total	25,318,267	14,512,445	10,805,822
14	411100	Deferred Federal Income Tax Expense - Allocated	711,685	459,635	252,050
99	411100	Deferred Federal Income Tax Expense - Washington	-146,579	-146,579	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-504,102	0	-504,102
		Sub-Total	61,004	313,056	-252,052
		Total Deferred Federal Income Tax Expense	25,379,271	14,825,501	10,553,770
E-ALL	14	Net Allocated Schedule M's	100.000%	64.584%	35.416%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended April 30, 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	1,529,369,293	975,466,810	553,902,483
	Interest Deduction for FIT Calculation	54,248,980	34,297,413	19,951,567
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 April 30, 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	18,077	18,077	0	11,645	11,645	0	6,432	6,432
1	408140	State Kwh Generation Tax	0	1,569,376	1,569,376	0	1,010,992	1,010,992	0	558,384	558,384
1	408150	R&P Property Tax--Production	0	7,155,294	7,155,294	0	4,609,440	4,609,440	0	2,545,854	2,545,854
1	408180	R&P Property Tax--Transmission	0	4,012,860	4,012,860	0	2,585,084	2,585,084	0	1,427,776	1,427,776
1	409100	State Income Tax--Montana & Oregon	0	220,647	220,647	0	142,141	142,141	0	78,506	78,506
TOTAL PRODUCTION & TRANSMISSION			0	12,976,254	12,976,254	0	8,359,302	8,359,302	0	4,616,952	4,616,952
DISTRIBUTION											
99	408110	State Excise Tax	16,595,726	0	16,595,726	16,595,726	0	16,595,726	0	0	0
99	408120	Municipal Occupation & License Tax	17,338,152	0	17,338,152	14,629,371	0	14,629,371	2,708,781	0	2,708,781
99	408160	Miscellaneous State or Local Tax--WA & ID	22,453	0	22,453	0	0	0	22,453	0	22,453
99	408170	R&P Property Tax--Distribution	4,587,932	0	4,587,932	3,029,828	0	3,029,828	1,558,104	0	1,558,104
99	409100	State Income Tax--Idaho	261,222	0	261,222	0	0	0	261,222	0	261,222
TOTAL DISTRIBUTION			38,805,485	0	38,805,485	34,254,925	0	34,254,925	4,550,560	0	4,550,560
TOTAL TAXES OTHER THAN FIT			38,805,485	12,976,254	51,781,739	34,254,925	8,359,302	42,614,227	4,550,560	4,616,952	9,167,512

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 April 30, 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	12,105	15,259,132	15,271,237	12,105	9,829,933	9,842,038	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,079,482	2,232,661	153,179	1,339,602	1,492,781	0	739,880	739,880
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	11,723,009	11,723,009	0	7,701,548	7,701,548	0	4,021,461	4,021,461
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,496,619	7,496,619	0	4,924,979	4,924,979	0	2,571,640	2,571,640
TOTAL INTANGIBLE PLANT			165,284	36,711,556	36,876,840	165,284	23,896,783	24,062,067	0	12,814,773	12,814,773
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,232,087	2,232,087	0	1,437,910	1,437,910	0	794,177	794,177
1	311XXX	Structures & Improvements	0	124,784,158	124,784,158	0	80,385,955	80,385,955	0	44,398,203	44,398,203
1	312000	Boiler Plant	0	163,050,351	163,050,351	0	105,037,036	105,037,036	0	58,013,315	58,013,315
1	314000	Turbogenerator Units	0	47,817,811	47,817,811	0	30,804,234	30,804,234	0	17,013,577	17,013,577
1	315000	Accessory Electric Equipment	0	26,370,375	26,370,375	0	16,987,796	16,987,796	0	9,382,579	9,382,579
1	316000	Miscellaneous Power Plant Equipment	0	15,424,692	15,424,692	0	9,936,587	9,936,587	0	5,488,105	5,488,105
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	379,679,474	379,679,474	0	244,589,518	244,589,518	0	135,089,956	135,089,956
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,898,347	55,898,347	0	36,009,715	36,009,715	0	19,888,632	19,888,632
1	331XXX	Structures & Improvements	0	39,720,152	39,720,152	0	25,587,722	25,587,722	0	14,132,430	14,132,430
1	332XXX	Reservoirs, Dams, & Waterways	0	114,262,539	114,262,539	0	73,607,928	73,607,928	0	40,654,611	40,654,611
1	333000	Waterwheels, Turbines, & Generators	0	123,833,800	123,833,800	0	79,773,734	79,773,734	0	44,060,066	44,060,066
1	334000	Accessory Electric Equipment	0	31,108,953	31,108,953	0	20,040,388	20,040,388	0	11,068,565	11,068,565
1	335XXX	Miscellaneous Power Plant Equipment	0	6,410,928	6,410,928	0	4,129,920	4,129,920	0	2,281,008	2,281,008
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	373,234,282	373,234,282	0	240,437,525	240,437,525	0	132,796,757	132,796,757
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	15,616,941	15,616,941	0	10,060,433	10,060,433	0	5,556,508	5,556,508
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,670	21,064,670	0	13,569,860	13,569,860	0	7,494,810	7,494,810
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	197,552,433	197,552,433	0	127,263,277	127,263,277	0	70,289,156	70,289,156
1	345000	Accessory Electric Equipment	0	15,521,081	15,521,081	0	9,998,680	9,998,680	0	5,522,401	5,522,401
1	346000	Miscellaneous Power Plant Equipment	0	1,341,272	1,341,272	0	864,047	864,047	0	477,225	477,225
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	273,850,732	273,850,732	0	176,414,640	176,414,640	0	97,436,092	97,436,092
TOTAL PRODUCTION PLANT			0	1,026,764,488	1,026,764,488	0	661,441,683	661,441,683	0	365,322,805	365,322,805

ELECTRIC UTILITY PLANT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	14,735,627	14,735,627	0	9,492,691	9,492,691	0	5,242,936	5,242,936
1	352XXX	Structures & Improvements	0	15,527,331	15,527,331	0	10,002,707	10,002,707	0	5,524,624	5,524,624
1	353000	Station Equipment	0	170,438,813	170,438,813	0	109,796,683	109,796,683	0	60,642,130	60,642,130
1	354000	Towers & Fixtures	0	17,095,367	17,095,367	0	11,012,835	11,012,835	0	6,082,532	6,082,532
1	355000	Poles & Fixtures	0	127,719,857	127,719,857	0	82,277,132	82,277,132	0	45,442,725	45,442,725
1	356000	Overhead Conductors & Devices	0	102,598,511	102,598,511	0	66,093,961	66,093,961	0	36,504,550	36,504,550
1	357000	Underground Conduit	0	2,603,030	2,603,030	0	1,676,872	1,676,872	0	926,158	926,158
1	358000	Underground Conductors & Devices	0	2,407,695	2,407,695	0	1,551,037	1,551,037	0	856,658	856,658
1	359000	Roads & Trails	0	1,856,198	1,856,198	0	1,195,763	1,195,763	0	660,435	660,435
TOTAL TRANSMISSION PLANT			0	454,982,429	454,982,429	0	293,099,681	293,099,681	0	161,882,748	161,882,748
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,061,538	0	4,061,538	3,093,150	0	3,093,150	968,388	0	968,388
99	360400	Land Easements	45,593	0	45,593	36,839	0	36,839	8,754	0	8,754
99	361000	Structures & Improvements	11,902,051	0	11,902,051	8,683,772	0	8,683,772	3,218,279	0	3,218,279
99	362000	Station Equipment	85,153,474	0	85,153,474	54,738,004	0	54,738,004	30,415,470	0	30,415,470
99	364000	Poles, Towers, & Fixtures	194,669,114	0	194,669,114	118,186,287	0	118,186,287	76,482,827	0	76,482,827
99	365000	Overhead Conductors & Devices	127,851,168	0	127,851,168	75,508,173	0	75,508,173	52,342,995	0	52,342,995
99	366000	Underground Conduit	70,151,251	0	70,151,251	42,985,228	0	42,985,228	27,166,023	0	27,166,023
99	367000	Underground Conductors & Devices	113,161,932	0	113,161,932	72,060,615	0	72,060,615	41,101,317	0	41,101,317
99	368000	Line Transformers	158,414,559	0	158,414,559	101,561,287	0	101,561,287	56,853,272	0	56,853,272
99	369XXX	Services	109,158,656	0	109,158,656	67,250,810	0	67,250,810	41,907,846	0	41,907,846
99	370000	Meters	31,714,471	0	31,714,471	15,652,855	0	15,652,855	16,061,616	0	16,061,616
99	373XXX	Street Light & Signal Systems	27,465,933	0	27,465,933	15,221,378	0	15,221,378	12,244,555	0	12,244,555
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			933,749,740	0	933,749,740	574,978,398	0	574,978,398	358,771,342	0	358,771,342
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,739,860	2,559,073	371,881	1,143,018	1,514,899	447,332	596,842	1,044,174
4	390XXX	Structures & Improvements	6,094,262	25,176,964	31,271,226	1,684,636	16,540,258	18,224,894	4,409,626	8,636,706	13,046,332
4	391XXX	Office Furniture & Equipment	0	21,427,758	21,427,758	0	14,077,180	14,077,180	0	7,350,578	7,350,578
4	392XXX	Transportation Equipment	6,332,569	4,435,077	10,767,646	4,502,953	2,913,668	7,416,621	1,829,616	1,521,409	3,351,025
4	393000	Stores Equipment	334,443	788,518	1,122,961	127,585	518,025	645,610	206,858	270,493	477,351
4	394000	Tools, Shop & Garage Equipment	1,769,619	3,012,329	4,781,948	1,324,808	1,978,980	3,303,788	444,811	1,033,349	1,478,160
4	395000	Laboratory Equipment	589,962	2,548,977	3,138,939	335,375	1,674,576	2,009,951	254,587	874,401	1,128,988
4	396XXX	Power Operated Equipment	16,738,363	6,454,993	23,193,356	10,716,753	4,240,672	14,957,425	6,021,610	2,214,321	8,235,931
4	397XXX	Communications Equipment	8,450,807	39,776,563	48,227,370	5,356,719	26,131,611	31,488,330	3,094,088	13,644,952	16,739,040
4	398000	Miscellaneous Equipment	10,308	420,386	430,694	3,306	276,177	279,483	7,002	144,209	151,211
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			41,139,546	105,781,425	146,920,971	24,424,016	69,494,165	93,918,181	16,715,530	36,287,260	53,002,790
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,606,989	27,606,989	0	17,784,422	17,784,422	0	9,822,567	9,822,567
TOTAL PLANT IN SERVICE			975,054,570	1,651,846,887	2,626,901,457	599,567,698	1,065,716,734	1,665,284,432	375,486,872	586,130,153	961,617,025
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			975,054,570	1,651,846,887	2,626,901,457	599,567,698	1,065,716,734	1,665,284,432	375,486,872	586,130,153	961,617,025

ELECTRIC UTILITY PLANT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	243,222,822	243,222,822	0	156,684,142	156,684,142	0	86,538,680	86,538,680
1	108000	Hydro Production Plant	0	89,844,952	89,844,952	0	57,878,118	57,878,118	0	31,966,834	31,966,834
1	108X03	Other Production Plant	0	49,140,678	49,140,678	0	31,656,425	31,656,425	0	17,484,253	17,484,253
1	108X04	Transmission Plant	0	150,062,469	150,062,469	0	96,670,243	96,670,243	0	53,392,226	53,392,226
E-ADP	108X05	Distribution Plant	284,846,939	0	284,846,939	175,220,746	0	175,220,746	109,626,193	0	109,626,193
E-ADP	108X06	General Plant - Non-Transportation	14,126,370	41,399,630	55,526,000	8,125,120	27,197,901	35,323,021	6,001,250	14,201,729	20,202,979
E-ADP	108X07	General Plant - Transportation	3,719,813	2,605,216	6,325,029	2,645,064	1,711,523	4,356,587	1,074,749	893,693	1,968,442
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-215,034	-215,034	0	-138,525	-138,525	0	-76,509	-76,509
TOTAL ACCUMULATED DEPRECIATION			302,693,122	576,060,733	878,753,855	185,990,930	371,659,827	557,650,757	116,702,192	204,400,906	321,103,098
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	10,747	3,480,590	3,491,337	10,747	2,242,196	2,252,943	0	1,238,394	1,238,394
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	71,588	71,588	0	47,030	47,030	0	24,558	24,558
E-CAM	111X08	Intangible Plant-Computer Software	0	8,329,882	8,329,882	0	5,472,399	5,472,399	0	2,857,483	2,857,483
TOTAL ACCUMULATED AMORTIZATION			121,425	11,882,492	12,003,917	121,425	7,761,909	7,883,334	0	4,120,583	4,120,583
NET ELECTRIC UTILITY PLANT			672,240,023	1,063,903,662	1,736,143,685	413,455,343	686,294,998	1,099,750,341	258,784,680	377,608,664	636,393,344

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 April 30, 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	672,240,023	1,063,903,662	1,736,143,685	413,455,343	686,294,998	1,099,750,341	258,784,680	377,608,664	636,393,344
	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)	12,134,403	0	12,134,403	7,691,008	0	7,691,008	4,443,395	0	4,443,395
4	Deferred Gain on Sale of General Office (190850)	0	217,342	217,342	0	142,785	142,785	0	74,557	74,557
12	Deferred F.I.T. - Plant In Service (282900)	0	-233,888,802	-233,888,802	0	-148,154,523	-148,154,523	0	-85,734,279	-85,734,279
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,452,514	-8,452,514	0	-5,552,964	-5,552,964	0	-2,899,550	-2,899,550
99	ADFIT - Boulder Park Idaho Write Off (190040)	667,614	0	667,614	0	0	0	667,614	0	667,614
99	ADFIT - MT Lease Payments (283365)	-2,536,606	0	-2,536,606	-1,668,475	0	-1,668,475	-868,131	0	-868,131
1	ADFIT - MT Lease Payments (283382)	-30,609	-3,635,448	-3,666,057	-23,431	-2,341,956	-2,365,387	-7,178	-1,293,492	-1,300,670
12	Electric portion of Bond Redemptions (283850)	0	-3,124,403	-3,124,403	0	-1,979,122	-1,979,122	0	-1,145,281	-1,145,281
1	Colstrip PCB (283200)	0	-657,888	-657,888	0	-423,811	-423,811	0	-234,077	-234,077
	TOTAL ACCUM DEFERRED INCOME TAX	10,234,802	-249,541,713	-239,306,911	5,999,102	-158,309,591	-152,310,489	4,235,700	-91,232,122	-86,996,422
	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)	5,396,967	0	5,396,967	3,873,737	0	3,873,737	1,523,230	0	1,523,230
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)	684,955	0	684,955	0	0	0	684,955	0	684,955
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,497,147	0	1,497,147	0	0	0	1,497,147	0	1,497,147
99	Invest in Exchange Power (124900, 124930)	26,541,607	0	26,541,607	26,541,607	0	26,541,607	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)	-2,162,523	0	-2,162,523	-693,051	0	-693,051	-1,469,472	0	-1,469,472
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)	7,247,445	0	7,247,445	4,767,069	0	4,767,069	2,480,376	0	2,480,376
99	Nez Perce Settlement - Idaho (186800)	327,295	0	327,295	0	0	0	327,295	0	327,295
4	Gain on Sale of General Office Bldg (253850)	0	-620,958	-620,958	0	-407,945	-407,945	0	-213,013	-213,013
	TOTAL OTHER ADJUSTMENTS	33,153,477	-620,958	32,532,519	28,434,903	-407,945	28,026,958	4,718,574	-213,013	4,505,561
	NET RATE BASE	715,628,302	813,740,991	1,529,369,293	447,889,348	527,577,462	975,466,810	267,738,954	286,163,529	553,902,483

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%	63.344%	36.656%
E-ALL	13	Net Electric General Plant	100.000%	63.758%	36.242%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended April 30, 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	3,149,061	2,268,710	609,217	271,134
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,158,764</u>	<u>2,276,376</u>	<u>611,254</u>	<u>271,134</u>
7	404X32 PC Software	Utility 7	1,682,115	1,211,863	325,422	144,830
8		Utility 8	116,893	0	80,633	36,260
9		Utility 9	0	0	0	0
	TOTAL		<u>1,799,008</u>	<u>1,211,863</u>	<u>406,055</u>	<u>181,090</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 April 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	6,006,128	4,327,055	1,161,946	517,128
8	Utility 8	117,945	0	81,358	36,587
9	Utility 9	679,627	536,933	142,694	0
9	Utility 9 - Washington	88,916	70,247	18,669	0
9	Utility 9 - Idaho	211,725	167,271	44,454	0
		<u>7,104,341</u>	<u>5,101,506</u>	<u>1,449,121</u>	<u>553,715</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	12,895	10,188	2,707	0
TOTAL ACCOUNT 403		<u>14,847</u>	<u>11,594</u>	<u>3,085</u>	<u>168</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended April 30, 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		59,585	0	0	0	0	59,585	0	0	59,585	0	0	0
99	Utility 2		305,877	0	0	0	0	0	0	0	0	305,877	0	305,877
7	Utility 7		2,094,464	0	0	1,508,936	1,508,936	0	0	405,195	405,195	0	180,333	180,333
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			3,756,011	371,881	447,332	1,739,860	2,559,073	158,415	91,800	460,513	710,728	305,877	180,333	486,210
390XXX Structures & Improvements														
99	Utility 0		2,166,890	445,503	1,122,096	599,291	2,166,890	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		2,858,716	0	0	0	0	0	0	0	0	2,858,716	0	2,858,716
7	Utility 7		30,256,335	0	0	21,797,874	21,797,874	0	0	5,853,391	5,853,391	0	2,605,070	2,605,070
8	Utility 8		0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa		1,568,444	1,239,133	0	0	1,239,133	329,311	0	0	329,311	0	0	0
9	Utility 9 - Idaho		4,161,220	0	3,287,530	0	3,287,530	0	873,690	0	873,690	0	0	0
9	Utility 9 - Allocated		3,518,555	0	0	2,779,799	2,779,799	0	0	738,756	738,756	0	0	0
TOTAL ACCOUNT			45,379,962	1,684,636	4,409,626	25,176,964	31,271,226	1,179,113	873,690	6,592,147	8,644,950	2,858,716	2,605,070	5,463,786
391XXX Office Furniture & Equipment														
99	Utility 0		763,390	0	0	763,390	763,390	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		28,682,983	0	0	20,664,368	20,664,368	0	0	5,549,010	5,549,010	0	2,469,605	2,469,605
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			29,825,244	0	0	21,427,758	21,427,758	0	0	5,810,355	5,810,355	0	2,587,131	2,587,131
392XXX Transportation Equipment														
99	Utility 0		9,200,815	3,909,849	1,455,944	3,835,022	9,200,815	0	0	0	0	0	0	0
99	Utility 1		3,885,588	0	0	0	0	2,586,673	871,182	427,733	3,885,588	0	0	0
99	Utility 2		1,777,238	0	0	0	0	0	0	0	0	1,777,238	0	1,777,238
7	Utility 7		120,535	0	0	86,838	86,838	0	0	23,319	23,319	0	10,378	10,378
8	Utility 8		0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa		750,726	593,104	0	0	593,104	157,622	0	0	157,622	0	0	0
9	Utility 9 - Idaho		472,979	0	373,672	0	373,672	0	99,307	0	99,307	0	0	0
9	Utility 9 - Allocated		649,609	0	0	513,217	513,217	0	0	136,392	136,392	0	0	0
TOTAL ACCOUNT			16,857,490	4,502,953	1,829,616	4,435,077	10,767,646	2,744,295	970,489	587,444	4,302,228	1,777,238	10,378	1,787,616

COMMON GENERAL PLANT
For Twelve Months Ended April 30, 2009
Average of Monthly Averages Basis

Report ID:
C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	348,861	17,748	24,367	306,746	348,861	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	56,432	0	0	0	0	0	0	0	0	56,432	0	56,432
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	139,027	109,837	0	0	109,837	29,190	0	0	29,190	0	0	0
9		Utility 9 - Idaho	230,990	0	182,491	0	182,491	0	48,499	0	48,499	0	0	0
9		Utility 9 - Allocated	609,807	0	0	481,772	481,772	0	0	128,035	128,035	0	0	0
		TOTAL ACCOUNT	1,469,388	127,585	206,858	788,518	1,122,961	113,461	48,499	128,035	289,995	56,432	0	56,432
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,374,337	1,289,713	437,270	1,647,354	3,374,337	0	0	0	0	0	0	0
99		Utility 1	1,869,985	0	0	0	0	985,053	457,023	427,909	1,869,985	0	0	0
99		Utility 2	984,037	0	0	0	0	0	0	0	0	984,037	0	984,037
7		Utility 7	1,588,402	0	0	1,144,348	1,144,348	0	0	307,292	307,292	0	136,761	136,761
8		Utility 8	642,835	0	0	0	0	0	0	443,428	443,428	0	199,407	199,407
9		Utility 9 - Wa	44,422	35,095	0	0	35,095	9,327	0	0	9,327	0	0	0
9		Utility 9 - Idaho	9,545	0	7,541	0	7,541	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	279,261	0	0	220,627	220,627	0	0	58,634	58,634	0	0	0
		TOTAL ACCOUNT	8,792,824	1,324,808	444,811	3,012,329	4,781,948	994,380	459,027	1,237,263	2,690,670	984,037	336,168	1,320,205
	395000	Laboratory Equipment												
99		Utility 0	2,461,127	306,138	245,254	1,909,735	2,461,127	0	0	0	0	0	0	0
99		Utility 1	465,218	0	0	0	0	151,394	49,375	264,449	465,218	0	0	0
99		Utility 2	317,259	0	0	0	0	0	0	0	0	317,259	0	317,259
7		Utility 7	287,788	0	0	207,334	207,334	0	0	55,675	55,675	0	24,779	24,779
8		Utility 8	13,986	0	0	0	0	0	0	9,648	9,648	0	4,338	4,338
9		Utility 9 - Wa	37,007	29,237	0	0	29,237	7,770	0	0	7,770	0	0	0
9		Utility 9 - Idaho	11,813	0	9,333	0	9,333	0	2,480	0	2,480	0	0	0
9		Utility 9 - Allocated	546,691	0	0	431,908	431,908	0	0	114,783	114,783	0	0	0
		TOTAL ACCOUNT	4,140,889	335,375	254,587	2,548,977	3,138,939	159,164	51,855	444,555	655,574	317,259	29,117	346,376
	396XXX	Power Operated Equipment												
99		Utility 0	21,826,800	10,375,444	5,772,661	5,678,695	21,826,800	0	0	0	0	0	0	0
99		Utility 1	3,718,940	0	0	0	0	2,587,764	763,032	368,144	3,718,940	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	432,015	341,309	0	0	341,309	90,706	0	0	90,706	0	0	0
9		Utility 9 - Idaho	315,109	0	248,949	0	248,949	0	66,160	0	66,160	0	0	0
9		Utility 9 - Allocated	477,378	0	0	377,148	377,148	0	0	100,230	100,230	0	0	0
		TOTAL ACCOUNT	27,368,112	10,716,753	6,021,610	6,454,993	23,193,356	2,678,470	829,192	575,558	4,083,220	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended April 30, 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	35,921,134	4,999,784	1,909,941	29,011,409	35,921,134	0	0	0	0	0	0	0
	99	Utility 1	658,762	0	0	0	0	379,407	279,355	0	658,762	0	0	0
	99	Utility 2	490,626	0	0	0	0	0	0	0	0	490,626	0	490,626
	7	Utility 7	6,864,087	0	0	4,945,163	4,945,163	0	0	1,327,926	1,327,926	0	590,998	590,998
	8	Utility 8	936,080	0	0	0	0	0	0	645,708	645,708	0	290,372	290,372
	9	Utility 9 - Wa	451,793	356,935	0	0	356,935	94,858	0	0	94,858	0	0	0
	9	Utility 9 - Idaho	1,498,844	0	1,184,147	0	1,184,147	0	314,697	0	314,697	0	0	0
	9	Utility 9 - Allocated	7,366,704	0	0	5,819,991	5,819,991	0	0	1,546,713	1,546,713	0	0	0
		TOTAL ACCOUNT	54,188,030	5,356,719	3,094,088	39,776,563	48,227,370	474,265	594,052	3,520,347	4,588,664	490,626	881,370	1,371,996
	398000	Miscellaneous Equipment												
	99	Utility 0	3,472	0	2,602	870	3,472	0	0	0	0	0	0	0
	99	Utility 1	19,583	0	0	0	0	0	0	19,583	19,583	0	0	0
	99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
	7	Utility 7	571,685	0	0	411,865	411,865	0	0	110,598	110,598	0	49,222	49,222
	8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
	9	Utility 9 - Wa	4,184	3,306	0	0	3,306	878	0	0	878	0	0	0
	9	Utility 9 - Idaho	5,569	0	4,400	0	4,400	0	1,169	0	1,169	0	0	0
	9	Utility 9 - Allocated	9,684	0	0	7,651	7,651	0	0	2,033	2,033	0	0	0
		TOTAL ACCOUNT	614,177	3,306	7,002	420,386	430,694	878	1,169	132,214	134,261	0	49,222	49,222
		TOTAL GENERAL PLANT	192,392,127	24,424,016	16,715,530	105,781,425	146,920,971	8,502,441	3,919,773	19,488,431	31,910,645	6,834,019	6,726,491	13,560,510

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 April 30, 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	38,231,164	38,231,164	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,265	-84,265	0	0
99	108X06	Utility 1	3,810,929	0	3,810,929	0
99	108X06	Utility 2	1,797,335	0	0	1,797,335
7	108X06	Utility 7	8,851,719	6,377,132	1,712,454	762,133
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-336,247	-242,246	-65,050	-28,951
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	725,096	0	500,171	224,925
9	108X06	Utility 9	14,232,463	11,244,215	2,988,248	0
Total			67,228,194	55,526,000	8,946,752	2,755,442

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,770,501	5,770,501	0	0
99	108X07	Utility 1	658,982	0	658,982	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	883,480	0	0	883,480
7	108X07	Utility 7	25,516	18,383	4,936	2,197
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	678,630	536,145	142,485	0
9	108X07	Utility 9	0	0	0	0
Total			8,017,109	6,325,029	806,403	885,677

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 April 30, 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	933,749,740	0	933,749,740	574,978,398	0	574,978,398	358,771,342	0	358,771,342
E-PLT	360200	Less Land and Land Rights	4,061,538	0	4,061,538	3,093,150	0	3,093,150	968,388	0	968,388
		Depreciable Distribution Plant	929,688,202	0	929,688,202	571,885,248	0	571,885,248	357,802,954	0	357,802,954
		Percentage		0.000%	100.000%	61.514%			38.486%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	284,846,939	175,220,746			109,626,193		
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	284,846,939	0	284,846,939	175,220,746	0	175,220,746	109,626,193	0	109,626,193
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	41,139,546	105,781,425	146,920,971	24,424,016	69,494,165	93,918,181	16,715,530	36,287,260	53,002,790
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,739,860	2,559,073	371,881	1,143,018	1,514,899	447,332	596,842	1,044,174
E-PLT	392XXX	Less: General Transportation Plant	6,332,569	4,435,077	10,767,646	4,502,953	2,913,668	7,416,621	1,829,616	1,521,409	3,351,025
		Depreciable Non Transport General Plant	33,987,764	99,606,488	133,594,252	19,549,182	65,437,479	84,986,661	14,438,582	34,169,009	48,607,591
		Percentage		74.559%	100.000%	14.633%			10.808%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,399,630	55,526,000	8,125,120			6,001,250		
	403X60	Common Depreciation Expense (C-DEP)		3,626,541	4,863,988	711,747			525,700		
	403X60	Washington Depreciation Expense (C-DEP)			70,247	70,247			0		
	403X60	Idaho Depreciation Expense (C-DEP)			167,271	0			167,271		
	403X60	Depreciation Expense		1,975,358	2,589,626	435,205			179,063		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Electric General Plant	14,126,370	41,399,630	55,526,000	8,125,120	27,197,901	35,323,021	6,001,250	14,201,729	20,202,979
4	403X60	Depreciation Expense (C-DEP)	1,237,447	3,626,541	4,863,988	711,747	2,382,492	3,094,239	525,700	1,244,049	1,769,749
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	237,518	0	237,518	70,247	0	70,247	167,271	0	167,271
4	403X60	Depreciation Expense	614,268	1,975,358	2,589,626	435,205	1,297,731	1,732,936	179,063	677,627	856,690
		Total Depreciation Expense	2,089,233	5,601,899	7,691,132	1,217,199	3,680,223	4,897,422	872,034	1,921,676	2,793,710
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	6,332,569	4,435,077	10,767,646	4,502,953	2,913,668	7,416,621	1,829,616	1,521,409	3,351,025
		Percentage		41.189%	100.000%	41.819%			16.992%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,605,216	6,325,029	2,645,064			1,074,749		
	403X70	Depreciation Expense (C-DEP)		4,776	11,594	4,848			1,970		
	403X70	Depreciation Expense		41,308	79,849	25,448			13,094		
4	108X07	JURISDICTIONAL ALLOCATION: Accum Depr--Elect Genl Plant (Electric Portion)	3,719,813	2,605,216	6,325,029	2,645,064	1,711,523	4,356,587	1,074,749	893,693	1,968,442
4	403X70	Depreciation Expense (C-DEP)	6,818	4,776	11,594	4,848	3,138	7,986	1,970	1,638	3,608
4	403X70	Depreciation Expense	38,542	41,308	79,850	25,448	27,138	52,586	13,094	14,170	27,264
		Total Depreciation Expense	45,360	46,084	91,444	30,296	30,276	60,572	15,064	15,808	30,872

ALLOCATION RATIOS:

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

	65.696%
	0.000%

34.304%
0.000%

COMMON INTANGIBLE PLANT--SOFTWARE For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	436,809	0	0	436,809	436,809	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	0	0	0	1,348,817	1,348,817
7		Utility 7	15,665,704	0	0	11,286,200	11,286,200	0	0	3,030,687	3,030,687	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	16,148,953	0	0	11,723,009	11,723,009	0	0	3,030,687	3,030,687	46,440	1,348,817	1,395,257
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	1,017,879	0	0	1,017,879	1,017,879	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,992,755	0	0	6,478,740	6,478,740	0	0	1,739,738	1,739,738	0	774,276	774,276
8		Utility 8	676,162	0	0	0	0	0	0	466,417	466,417	0	209,745	209,745
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,697,385	0	0	7,496,619	7,496,619	0	0	2,216,744	2,216,744	0	984,021	984,021
	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		27,458,295	0	0	19,372,942	19,372,942	249,449	168,450	5,288,175	5,706,074	46,440	2,332,838	2,379,278

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 April 30, 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	746,568	746,568	0	0
99		Utility 1	3,673	0	3,673	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	12,771	0	0	12,771
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,517,526	7,577,246	2,034,721	905,559
8		Utility 8	486,949	0	335,897	151,052
9		Utility 9	7,681	6,068	1,613	0
		Total	<u>11,775,168</u>	<u>8,329,882</u>	<u>2,375,904</u>	<u>1,069,382</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	90,230	65,005	17,456	7,769
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	<u>98,562</u>	<u>71,588</u>	<u>19,205</u>	<u>7,769</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 April 30, 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	11,723,009	11,723,009	0	7,701,548	7,701,548	0	4,021,461	4,021,461
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,496,619	7,496,619	0	4,924,979	4,924,979	0	2,571,640	2,571,640
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	19,219,628	19,219,628	0	12,626,527	12,626,527	0	6,593,101	6,593,101
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		8,329,882	8,329,882	0			0		
		Amortization Expense (404X3X)		3,765,672	3,765,672	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	8,329,882	8,329,882	0	5,472,399	5,472,399	0	2,857,483	2,857,483
4		Amortization Expense (404X3X)	0	3,765,672	3,765,672	0	2,473,896	2,473,896	0	1,291,776	1,291,776
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 April 30, 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	-9,974,243	-7,185,844	-1,929,617	-858,782
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,603,298	-1,266,670	-336,628	0
		Total	<u>-11,577,541</u>	<u>-8,452,514</u>	<u>-2,266,245</u>	<u>-858,782</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%