

ELECTRIC RATE OF RETURN For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	7,864,670	4,209,959	3,654,711
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	7,864,670	4,193,680	3,670,990
E-APL		Electric Net Rate Base	1,613,171,899	1,025,323,759	587,848,140
		RATE OF RETURN	0.488%	0.409%	0.624%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent	8/31/2009	353,782 100.000%	232,315 65.666%	121,467 34.334%
3	E-OPS	Direct Distribution Operating Expense Percent		1,475,201 100.000%	942,522 63.891%	532,679 36.109%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4		Total Percentages Percent		400.000%	262.785%	137.215%
				100.000%	65.696%	34.304%



ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
	1/1/2009	Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996	0
		Adjustments	0	0	0	0
		Total	77,102,714	64,212,125	12,890,589	0
		Percentage	100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0
		Total	50,381,752	43,211,491	7,170,261	0
		Percentage	100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	354,732	218,921	0
		Percentage	100.000%	61.837%	38.163%	0.000%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0
		Percentage	100.000%	85.131%	14.869%	0.000%
		Total Percentages	400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	691,299,283 100.000%	422,186,497 61.071%	269,112,786 38.929%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	6,311,945 100.000%	4,028,691 63.826%	2,283,254 36.174%	
12	E-PLT	Net Electric Plant Percent	1,833,558,367 100.000%	1,157,073,567 63.105%	676,484,800 36.895%	
13	E-PLT	Net Electric General Plant Percent	95,308,996 100.000%	60,262,296 63.228%	35,046,700 36.772%	
14	E-SCM	Net Allocated Schedule M's Percent	-13,519,103 100.000%	-8,639,691 63.907%	-4,879,412 36.093%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

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

SPECIAL MANUAL ADJUSTMENTS:	12/31/08	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/08	ANNUALLY	0	-16,279	16,279
Colstrip 3 AFUDC Reallocation - Plant (12/08)		0	-7,490,287	7,490,287
- Accum Deprec (12/08)		0	-5,572,554	5,572,554

ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	22,973,993	0	22,973,993	15,906,946	0	15,906,946	7,067,047	0	7,067,047
99	442200	Commercial - Firm & Int.	23,984,073	0	23,984,073	17,036,323	0	17,036,323	6,947,750	0	6,947,750
1	442300	Industrial	9,462,244	0	9,462,244	4,077,183	0	4,077,183	5,385,061	0	5,385,061
99	444000	Public Street & Highway Lighting	544,056	0	544,056	372,993	0	372,993	171,063	0	171,063
99	499XXX	Unbilled Revenue	634,268	0	634,268	421,005	0	421,005	213,263	0	213,263
99	448000	Interdepartmental Revenue	80,721	0	80,721	69,695	0	69,695	11,026	0	11,026
TOTAL SALES TO ULTIMATE CUSTOMERS			57,679,355	0	57,679,355	37,884,145	0	37,884,145	19,795,210	0	19,795,210
1	447XXX	Sales for Resale	0	16,428,335	16,428,335	0	10,583,133	10,583,133	0	5,845,202	5,845,202
TOTAL SALES OF ELECTRICITY			57,679,355	16,428,335	74,107,690	37,884,145	10,583,133	48,467,278	19,795,210	5,845,202	25,640,412
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	56,315	0	56,315	35,351	0	35,351	20,964	0	20,964
1	453000	Sales of Water & Water Power	0	84,312	84,312	0	54,314	54,314	0	29,998	29,998
1	454000	Rent from Electric Property	214,684	5,980	220,664	147,492	3,852	151,344	67,192	2,128	69,320
1	456XXX	Other Electric Revenues	11,618	5,528,466	5,540,084	7,957	3,561,438	3,569,395	3,661	1,967,028	1,970,689
TOTAL OTHER OPERATING REVENUE			282,617	5,618,758	5,901,375	190,800	3,619,604	3,810,404	91,817	1,999,154	2,090,971
TOTAL ELECTRIC REVENUE			57,961,972	22,047,093	80,009,065	38,074,945	14,202,737	52,277,682	19,887,027	7,844,356	27,731,383
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	27,876	27,876	0	17,958	17,958	0	9,918	9,918
1	501000	Fuel	0	2,544,136	2,544,136	0	1,638,932	1,638,932	0	905,204	905,204
1	502000	Steam Expense	0	167,626	167,626	0	107,985	107,985	0	59,641	59,641
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	49,330	49,330	0	31,778	31,778	0	17,552	17,552
1	506000	Miscellaneous Steam Power Generation Expense	0	265,680	265,680	0	171,151	171,151	0	94,529	94,529
1	507000	Rent	0	3,384	3,384	0	2,180	2,180	0	1,204	1,204
MAINTENANCE											
1	510000	Supervision & Engineering	0	18,758	18,758	0	12,084	12,084	0	6,674	6,674
1	511000	Structures	0	21,573	21,573	0	13,897	13,897	0	7,676	7,676
1	512000	Boiler Plant	0	245,666	245,666	0	158,258	158,258	0	87,408	87,408
1	513000	Electric Plant	0	1,461	1,461	0	941	941	0	520	520
1	514000	Miscellaneous Steam Plant	0	45,004	45,004	0	28,992	28,992	0	16,012	16,012
TOTAL STEAM POWER GENERATION EXP			0	3,390,494	3,390,494	0	2,184,156	2,184,156	0	1,206,338	1,206,338

ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	227,972	227,972	0	146,860	146,860	0	81,112	81,112
1	536000	Water for Power	0	124,586	124,586	0	80,258	80,258	0	44,328	44,328
1	537000	Hydraulic Expense	363,778	100,685	464,463	219,894	64,861	284,755	143,884	35,824	179,708
1	538000	Electric Expense	0	445,655	445,655	0	287,091	287,091	0	158,564	158,564
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	44,924	44,924	0	28,940	28,940	0	15,984	15,984
1	540000	Rent	446,003	59,305	505,308	280,374	38,204	318,578	165,629	21,101	186,730
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	24,506	24,506	0	15,787	15,787	0	8,719	8,719
1	542000	Structures	0	34,545	34,545	0	22,254	22,254	0	12,291	12,291
1	543000	Reservoirs, Dams, & Waterways	0	113,845	113,845	0	73,339	73,339	0	40,506	40,506
1	544000	Electric Plant	0	206,274	206,274	0	132,882	132,882	0	73,392	73,392
1	545000	Miscellaneous Hydraulic Plant	0	5,494	5,494	0	3,539	3,539	0	1,955	1,955
TOTAL HYDRO POWER GENERATION EXP			809,781	1,387,791	2,197,572	500,268	894,015	1,394,283	309,513	493,776	803,289
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	85,928	85,928	0	55,355	55,355	0	30,573	30,573
1	547000	Fuel	0	7,906,446	7,906,446	0	5,093,333	5,093,333	0	2,813,113	2,813,113
1	548000	Generation Expense	0	337,831	337,831	0	217,631	217,631	0	120,200	120,200
1	549000	Miscellaneous Other Power Generation Expense	0	44,644	44,644	0	28,760	28,760	0	15,884	15,884
1	550000	Rent	0	62,181	62,181	0	40,057	40,057	0	22,124	22,124
MAINTENANCE											
1	551000	Supervision & Engineering	0	16,302	16,302	0	10,502	10,502	0	5,800	5,800
1	552000	Structures	0	1,169	1,169	0	753	753	0	416	416
1	553000	Generating & Electric Equipment	0	174,898	174,898	0	112,669	112,669	0	62,229	62,229
1	554000	Miscellaneous Other Power Generation Plant	0	22,165	22,165	0	14,279	14,279	0	7,886	7,886
TOTAL OTHER POWER GENERATION EXP			0	8,651,564	8,651,564	0	5,573,339	5,573,339	0	3,078,225	3,078,225
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,677,142	27,689,524	29,366,666	0	17,837,591	17,837,591	1,677,142	9,851,933	11,529,075
1	556000	System Control & Load Dispatching	0	39,588	39,588	0	25,503	25,503	0	14,085	14,085
E-557	557XXX	Other Expense	1,180,041	3,244,209	4,424,250	2,812,168	2,089,920	4,902,088	-1,632,127	1,154,289	-477,838
TOTAL OTHER POWER SUPPLY EXPENSE			2,857,183	30,973,321	33,830,504	2,812,168	19,953,014	22,765,182	45,015	11,020,307	11,065,322
TOTAL POWER PRODUCTION O&M EXP			3,666,964	44,403,170	48,070,134	3,312,436	28,604,524	31,916,960	354,528	15,798,646	16,153,174

ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	166,590	185,674	13,184	107,317	120,501	5,900	59,273	65,173
1	561000	Load Dispatching	0	176,728	176,728	0	113,848	113,848	0	62,880	62,880
1	562000	Station Expense	0	15,920	15,920	0	10,256	10,256	0	5,664	5,664
1	563000	Overhead Line Expense	0	53,151	53,151	0	34,240	34,240	0	18,911	18,911
1	565000	Transmission of Electricity by Others	0	1,118,860	1,118,860	0	720,770	720,770	0	398,090	398,090
1	566000	Miscellaneous Transmission Expense	0	52,322	52,322	0	33,706	33,706	0	18,616	18,616
1	567000	Rent	0	8,635	8,635	0	5,563	5,563	0	3,072	3,072
MAINTENANCE											
1	568000	Supervision & Engineering	0	41,735	41,735	0	26,886	26,886	0	14,849	14,849
1	569000	Structures	0	27,412	27,412	0	17,659	17,659	0	9,753	9,753
1	570000	Station Equipment	0	113,699	113,699	0	73,245	73,245	0	40,454	40,454
1	571000	Overhead Lines	221	108,465	108,686	0	69,873	69,873	221	38,592	38,813
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	1,499	1,499	0	966	966	0	533	533
TOTAL TRANSMISSION OPERATING EXP			19,305	1,885,016	1,904,321	13,184	1,214,329	1,227,513	6,121	670,687	676,808
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,270,833	2,270,833	0	1,462,871	1,462,871	0	807,962	807,962
1	403X40	Depreciation Expense--Transmission Plant	0	786,632	786,632	0	506,748	506,748	0	279,884	279,884
1	404X30	Amortization of Limited-Term Plant	232	7,666	7,898	232	4,938	5,170	0	2,728	2,728
1	404X20	Amortization of Hydro Licensing Costs	0	76,082	76,082	0	49,012	49,012	0	27,070	27,070
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407322	Reg Debit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407422	Reg Credit Spokane River Relicense	-30,970	0	-30,970	-30,970	0	-30,970	0	0	0
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	0	16,667	16,667	0	10,737	10,737	0	5,930	5,930
99	407424	Reg Credit Lake CDA CDR Fund	-10,737	0	-10,737	-10,737	0	-10,737	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Reg Debit Amt CDA Settlement	0	51,474	51,474	0	33,160	33,160	0	18,314	18,314
99	407482	Reg Credit Amt Lake CDA Settlement	-33,159	0	-33,159	-33,159	0	-33,159	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	-8,498	0	-8,498	0	0	0	-8,498	0	-8,498
99	407450/499	Amortization of BPA Residential Exchange Credit	-752,319	0	-752,319	-500,010	0	-500,010	-252,309	0	-252,309
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,354,945	1,354,945	0	872,856	872,856	0	482,089	482,089
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-650,142	4,564,299	3,914,157	-366,285	2,940,322	2,574,037	-283,857	1,623,977	1,340,120
TOTAL PRODUCTION & TRANS EXPENSE			3,036,127	50,852,485	53,888,612	2,959,335	32,759,175	35,718,510	76,792	18,093,310	18,170,102



ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	47,382	58,855	106,237	35,969	37,603	73,572	11,413	21,252	32,665
3	582000	Station Expense	39,597	583	40,180	18,840	372	19,212	20,757	211	20,968
3	583000	Overhead Line Expense	71,001	48,331	119,332	27,350	30,879	58,229	43,651	17,452	61,103
3	584000	Underground Line Expense	59,433	300	59,733	32,146	192	32,338	27,287	108	27,395
3	585000	Street Light & Signal System Operation Expense	11,121	0	11,121	3,206	0	3,206	7,915	0	7,915
3	586000	Meter Expense	134,636	0	134,636	122,196	0	122,196	12,440	0	12,440
3	587000	Customer Installations Expense	56,247	0	56,247	26,047	0	26,047	30,200	0	30,200
3	588000	Miscellaneous Distribution Expense	240,178	154,893	395,071	177,682	98,963	276,645	62,496	55,930	118,426
3	589000	Rent	4,035	14,349	18,384	4,035	9,168	13,203	0	5,181	5,181
MAINTENANCE:											
3	590000	Supervision & Engineering	37,981	58,580	96,561	21,440	37,427	58,867	16,541	21,153	37,694
3	591000	Structures	18,388	405	18,793	458	259	717	17,930	146	18,076
3	592000	Station Equipment	29,084	4,577	33,661	34,179	2,924	37,103	-5,095	1,653	-3,442
3	593000	Overhead Lines	468,553	0	468,553	246,953	0	246,953	221,600	0	221,600
3	594000	Underground Lines	87,530	0	87,530	56,547	0	56,547	30,983	0	30,983
3	595000	Line Transformers	100,376	21,124	121,500	84,483	13,496	97,979	15,893	7,628	23,521
3	596000	Street Light & Signal System Maintenance Exp	43,349	0	43,349	31,227	0	31,227	12,122	0	12,122
3	597000	Meters	9,562	0	9,562	6,754	0	6,754	2,808	0	2,808
3	598000	Miscellaneous Distribution Expense	16,748	7,623	24,371	13,010	4,870	17,880	3,738	2,753	6,491
TOTAL DISTRIBUTION OPERATING EXP			1,475,201	369,620	1,844,821	942,522	236,153	1,178,675	532,679	133,467	666,146
99	403X50	Depreciation Expense--Distribution Plant	2,230,066	0	2,230,066	1,415,040	0	1,415,040	815,026	0	815,026
E-OTX		Taxes Other Than FIT--Distribution	3,307,217	0	3,307,217	2,913,041	0	2,913,041	394,176	0	394,176
TOTAL DISTRIBUTION EXPENSES			7,012,484	369,620	7,382,104	5,270,603	236,153	5,506,756	1,741,881	133,467	1,875,348
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	31,109	31,109	0	20,428	20,428	0	10,681	10,681
2	902000	Meter Reading Expenses	191,633	5,106	196,739	162,869	3,353	166,222	28,764	1,753	30,517
E-903	903XXX	Customer Records & Collection Expenses	164,122	503,778	667,900	118,315	329,815	448,130	45,807	173,963	219,770
2	904000	Uncollectible Accounts	0	223,770	223,770	0	146,941	146,941	0	76,829	76,829
2	905000	Misc Customer Accounts	0	25,841	25,841	0	16,969	16,969	0	8,872	8,872
TOTAL CUSTOMER ACCOUNTS EXPENSES			355,755	789,604	1,145,359	281,184	517,506	798,690	74,571	272,098	346,669
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,425,098	35,335	2,460,433	1,718,577	23,203	1,741,780	706,521	12,132	718,653
2	909000	Advertising	5,439	-33,886	-28,447	4,065	-22,252	-18,187	1,374	-11,634	-10,260
2	910000	Misc Customer Service & Info Exp	0	662	662	0	435	435	0	227	227
TOTAL CUSTOMER SERVICE & INFO EXP			2,430,537	2,111	2,432,648	1,722,642	1,386	1,724,028	707,895	725	708,620

ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	0	27,371	27,371	0	17,973	17,973	0	9,398	9,398
2	913000	Advertising	0	19,140	19,140	0	12,568	12,568	0	6,572	6,572
2	916000	Miscellaneous Sales Expenses	18,065	4,148	22,213	16,782	2,724	19,506	1,283	1,424	2,707
<b>TOTAL SALES EXPENSES</b>			<b>18,065</b>	<b>50,659</b>	<b>68,724</b>	<b>16,782</b>	<b>33,265</b>	<b>50,047</b>	<b>1,283</b>	<b>17,394</b>	<b>18,677</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	13,442	1,996,239	2,009,681	5,498	1,311,449	1,316,947	7,944	684,790	692,734
4	921000	Office Supplies & Expenses	0	404,183	404,183	0	265,532	265,532	0	138,651	138,651
4	922000	Admin Exp Transferred--Credit	0	-3,932	-3,932	0	-2,583	-2,583	0	-1,349	-1,349
4	923000	Outside Services Employed	0	857,915	857,915	0	563,616	563,616	0	294,299	294,299
4	924000	Property Insurance Premium	0	100,329	100,329	0	65,912	65,912	0	34,417	34,417
4	925XXX	Injuries and Damages	0	313,627	313,627	0	206,040	206,040	0	107,587	107,587
4	926XXX	Employee Pensions and Benefits	28,280	33,168	61,448	20,881	21,790	42,671	7,399	11,378	18,777
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527
1	928000	Regulatory Commission Expenses	132,879	254,508	387,387	96,650	163,954	260,604	36,229	90,554	126,783
4	930000	Miscellaneous General Expenses	11,576	106,610	118,186	11,201	70,039	81,240	375	36,571	36,946
4	931000	Rents	5,646	27,170	32,816	4,614	17,850	22,464	1,032	9,320	10,352
4	935000	Maintenance of General Plant	35,575	557,879	593,454	9,776	366,504	376,280	25,799	191,375	217,174
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>227,925</b>	<b>4,647,696</b>	<b>4,875,621</b>	<b>148,620</b>	<b>3,050,103</b>	<b>3,198,723</b>	<b>79,305</b>	<b>1,597,593</b>	<b>1,676,898</b>
E-ADP		Depreciation Expense--General Plant	234,840	424,305	659,145	128,090	278,752	406,842	106,750	145,553	252,303
E-CAM		Amortization--Intangible Plant--Software	0	357,015	357,015	0	234,545	234,545	0	122,470	122,470
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>462,765</b>	<b>5,429,635</b>	<b>5,892,400</b>	<b>276,710</b>	<b>3,563,807</b>	<b>3,840,517</b>	<b>186,055</b>	<b>1,865,828</b>	<b>2,051,883</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>13,315,733</b>	<b>57,494,114</b>	<b>70,809,847</b>	<b>10,527,256</b>	<b>37,111,292</b>	<b>47,638,548</b>	<b>2,788,477</b>	<b>20,382,822</b>	<b>23,171,299</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>9,199,218</b>			<b>4,639,134</b>	<b>4,560,084</b>		
E-FIT		FEDERAL INCOME TAX--Normal Accrual							<b>377,646</b>		
E-FIT		DEFERRED FEDERAL INCOME TAX							<b>597,456</b>		
<b>ELECTRIC NET OPERATING INCOME</b>					<b>7,854,342</b>			<b>4,203,363</b>	<b>-219,810</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.666%	34.334%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.891%	36.109%
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	Report ID:
EXPENSES--ACCOUNT 0555	E-555-1A
For Month Ended August 31, 2009	
Average of Monthly Averages Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	16,942,943	16,942,943	0	10,914,644	10,914,644	0	6,028,299	6,028,299
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,677,142	0	1,677,142	0	0	0	1,677,142	0	1,677,142
1	555550	Exchanges - Non Monetary	0	-79,844	-79,844	0	-51,436	-51,436	0	-28,408	-28,408
1	555700	Bookout Purchases	0	10,771,062	10,771,062	0	6,938,718	6,938,718	0	3,832,344	3,832,344
1	555710	Intercompany Purchase	0	55,363	55,363	0	35,665	35,665	0	19,698	19,698
TOTAL ACCOUNT 0555			1,677,142	27,689,524	29,366,666	0	17,837,591	17,837,591	1,677,142	9,851,933	11,529,075

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 0557 For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	431,041	431,041	0	277,677	277,677	0	153,364	153,364
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	2,777,432	2,777,432	0	1,789,222	1,789,222	0	988,210	988,210
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,171	19,171	0	10,589	10,589
99	557161	Unbilled Add-Ons	-292,009	0	-292,009	78,454	0	78,454	-370,463	0	-370,463
1	557170	Broker Fees - Power	0	5,976	5,976	0	3,850	3,850	0	2,126	2,126
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	171,919	0	171,919	171,919	0	171,919	0	0	0
99	557290	Washington ERM Amortization	2,520,337	0	2,520,337	2,520,337	0	2,520,337	0	0	0
99	557380	Idaho PCA Deferred	-2,599,310	0	-2,599,310	0	0	0	-2,599,310	0	-2,599,310
99	557390	Idaho PCA Amortization	1,310,879	0	1,310,879	0	0	0	1,310,879	0	1,310,879
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			1,180,041	3,244,209	4,424,250	2,812,168	2,089,920	4,902,088	-1,632,127	1,154,289	-477,838

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-903-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	164,122	464,908	629,030	118,315	305,286	423,601	45,807	159,622	205,429
12	903920	A/R Sold - Program Fees	0	38,220	38,220	0	24,119	24,119	0	14,101	14,101
12	903930	A/R Sold - Maturity Yield Fee	0	650	650	0	410	410	0	240	240
TOTAL ACCOUNT 0903			164,122	503,778	667,900	118,315	329,815	448,130	45,807	173,963	219,770

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.666%	34.334%
E-ALL	12	Net Electric Plant	100.000%	63.105%	36.895%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-908-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	35,335	35,335	0	23,203	23,203	0	12,132	12,132
99	908600	DSM Tariff Rider Expense Offset	1,975,740	0	1,975,740	1,597,877	0	1,597,877	377,863	0	377,863
99	908610	Limited Income Tax Refund Program	103,433	0	103,433	103,433	0	103,433	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	240,045	0	240,045	17,267	0	17,267	222,778	0	222,778
99	908990	DSM Amortization	105,880	0	105,880	0	0	0	105,880	0	105,880
TOTAL ACCOUNT 0908			2,425,098	35,335	2,460,433	1,718,577	23,203	1,741,780	706,521	12,132	718,653

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.666%	34.334%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	80,009,065	52,277,682	27,731,383
E-OPS	Operating & Maintenance Expense	60,341,628	40,094,636	20,246,992
E-OPS	Book Depreciation & Amortization	5,806,057	3,758,015	2,048,042
E-OTX	Taxes Other than FIT	4,662,162	3,785,897	876,265
	Net Operating Income Before FIT	9,199,218	4,639,134	4,560,084
E-INT	Less: Monthly Interest Expense	4,739,217	2,985,355	1,753,862
E-SCM	Add: Schedule M Additions	13,435,592	9,935,294	3,500,298
E-SCM	Less: Schedule M Deductions	16,248,300	9,515,954	6,732,346
	Taxable Net Operating Income	1,647,293	2,073,119	-425,826
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	576,553	725,592	-149,039
1	Production Tax Credit	(198,907)	(128,136)	(70,771)
	Total Net Federal Income Tax	377,646	597,456	-219,810
E-DTE	Deferred FIT	967,230	-161,685	1,128,915
	Total Net FIT/Deferred FIT	1,344,876	435,771	909,105

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	346,207	346,207	0	218,474	218,474	0	127,733	127,733
2	997002 Injuries and Damages	0	61,756	61,756	0	40,553	40,553	0	21,203	21,203
12	997003 Salvage	0	-284,681	-284,681	0	-179,648	-179,648	0	-105,033	-105,033
99	997004 Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
4	997005 FAS106 Current Retiree Medical Accrual	0	-68,498	-68,498	0	-45,000	-45,000	0	-23,498	-23,498
99	997007 Idaho PCA	-1,288,431	0	-1,288,431	0	0	0	-1,288,431	0	-1,288,431
99	997008 Idaho DSM Book Amortization	105,880	0	105,880	0	0	0	105,880	0	105,880
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	19,019	19,019	0	12,495	12,495	0	6,524	6,524
12	997016 Redemption Expense Amortization	0	115,122	115,122	0	72,648	72,648	0	42,474	42,474
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	618,692	0	618,692	535,355	0	535,355	83,337	0	83,337
4	997018 DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	25,556	0	25,556	3,870	0	3,870	21,686	0	21,686
4	997020 FAS87 Current Pension Accrual	0	994,535	994,535	0	653,370	653,370	0	341,165	341,165
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	15,388	0	15,388	12,761	0	12,761
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	13,184	0	13,184	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	104,221	104,221	0	65,769	65,769	0	38,452	38,452
99	997033 BPA Residential Exchange	6,230,189	0	6,230,189	4,218,351	0	4,218,351	2,011,838	0	2,011,838
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
2	997066 Miscellaneous Schedule M Additions	0	179,241	179,241	0	117,700	117,700	0	61,541	61,541
99	997064 Chicago Climate Exchange	-34,583	0	-34,583	0	0	0	-34,583	0	-34,583
99	997065 Amortization - Unbilled Revenue Add-Ins	-428,660	0	-428,660	-158,899	0	-158,899	-269,761	0	-269,761
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	2,473,392	3,923,152	6,396,544	1,546,007	2,537,273	4,083,280	927,385	1,385,879	2,313,264
TOTAL SCHEDULE M ADDITIONS		8,048,337	5,387,255	13,435,592	6,443,476	3,491,818	9,935,294	1,604,861	1,895,437	3,500,298



ELECTRIC SCHEDULE M ITEMS For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Deductions:											
1	997041 Rathdrum Turbine Lease, Tax	0	268,021	268,021	0	172,659	172,659	0	95,362	95,362	
99	997043 Washington Deferred Power Costs	-2,692,256	0	-2,692,256	-2,692,256	0	-2,692,256	0	0	0	
1	997044 Non-Monetary Power Costs	0	79,844	79,844	0	51,436	51,436	0	28,408	28,408	
1	997045 Section 199 Manufacturing Deduction	0	500,000	500,000	0	322,100	322,100	0	177,900	177,900	
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-20,634	0	-20,634	0	0	0	-20,634	0	-20,634	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
11	997049 Tax Depreciation	0	8,110,293	8,110,293	0	5,176,476	5,176,476	0	2,933,817	2,933,817	
99	997050 CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498	
99	997051 Wind Generation AFUDC - ID	8,260	0	8,260	0	0	0	8,260	0	8,260	
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	30,970	0	30,970	30,970	0	30,970	0	0	0	
99	997058 Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0	
99	997059 Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0	
1	997061 CDA Lake Settlement - AN	0	9,983,333	9,983,333	0	6,431,263	6,431,263	0	3,552,070	3,552,070	
99	997061 CDA Lake Settlement	-1,123	0	-1,123	10,737	0	10,737	-11,860	0	-11,860	
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606	
1	997063 CDA Lake Settlement - AN	0	-51,474	-51,474	0	-33,160	-33,160	0	-18,314	-18,314	
99	997063 CDA Lake Settlement	33,160	0	33,160	33,160	0	33,160	0	0	0	
TOTAL SCHEDULE M DEDUCTIONS		-2,658,058	18,906,358	16,248,300	-2,615,555	12,131,509	9,515,954	-42,503	6,774,849	6,732,346	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.666%	34.334%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.891%	36.109%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.071%	38.929%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.826%	36.174%
E-ALL	12	Net Electric Plant	100.000%	63.105%	36.895%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,841,528	2,455,005	1,386,523
99	410100	Deferred Federal Income Tax Expense - Washington	-1,041,915	-1,041,915	0
99	410100	Deferred Federal Income Tax Expense - Idaho	407,420	0	407,420
		Sub-Total	3,207,033	1,413,090	1,793,943
14	411100	Deferred Federal Income Tax Expense - Allocated	-44,720	-28,579	-16,141
99	411100	Deferred Federal Income Tax Expense - Washington	-1,546,196	-1,546,196	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-648,887	0	-648,887
		Sub-Total	-2,239,803	-1,574,775	-665,028
		Total Deferred Federal Income Tax Expense	967,230	-161,685	1,128,915
E-ALL	14	Net Allocated Schedule M's	100.000%	63.907%	36.093%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Weighted Cost		3.516%	3.602%
E-APL	Net Rate Base	1,613,171,899	1,018,892,496	584,296,070
	Interest Deduction for FIT Calculation	56,870,604	35,824,260	21,046,344
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from Treasury			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	96,777	96,777	0	62,344	62,344	0	34,433	34,433
1	408150	R&P Property Tax--Production	0	981,791	981,791	0	632,470	632,470	0	349,321	349,321
1	408180	R&P Property Tax--Transmission	0	272,234	272,234	0	175,373	175,373	0	96,861	96,861
1	409100	State Income Tax--Montana & Oregon	0	4,143	4,143	0	2,669	2,669	0	1,474	1,474
TOTAL PRODUCTION & TRANSMISSION			0	1,354,945	1,354,945	0	872,856	872,856	0	482,089	482,089
DISTRIBUTION											
99	408110	State Excise Tax	1,346,756	0	1,346,756	1,346,756	0	1,346,756	0	0	0
99	408120	Municipal Occupation & License Tax	1,535,604	0	1,535,604	1,292,577	0	1,292,577	243,027	0	243,027
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	415,701	0	415,701	273,708	0	273,708	141,993	0	141,993
99	409100	State Income Tax--Idaho	9,156	0	9,156	0	0	0	9,156	0	9,156
TOTAL DISTRIBUTION			3,307,217	0	3,307,217	2,913,041	0	2,913,041	394,176	0	394,176
TOTAL TAXES OTHER THAN FIT			3,307,217	1,354,945	4,662,162	2,913,041	872,856	3,785,897	394,176	482,089	876,265

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	55,463	44,019,504	44,074,967	55,463	28,357,364	28,412,827	0	15,662,140	15,662,140
1	303000	Misc Intangible Plant	153,179	2,068,785	2,221,964	153,179	1,332,711	1,485,890	0	736,074	736,074
4	C-IPL	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721	0	52,593	52,593
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	15,056,028	15,056,028	0	9,891,208	9,891,208	0	5,164,820	5,164,820
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,323,392	7,323,392	0	4,811,176	4,811,176	0	2,512,216	2,512,216
TOTAL INTANGIBLE PLANT			208,642	68,621,023	68,829,665	208,642	44,493,180	44,701,822	0	24,127,843	24,127,843
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,269	2,231,269	0	1,437,383	1,437,383	0	793,886	793,886
1	311XXX	Structures & Improvements	0	124,921,312	124,921,312	0	80,474,309	80,474,309	0	44,447,003	44,447,003
1	312000	Boiler Plant	0	165,469,947	165,469,947	0	106,595,740	106,595,740	0	58,874,207	58,874,207
1	314000	Turbogenerator Units	0	48,428,674	48,428,674	0	31,197,752	31,197,752	0	17,230,922	17,230,922
1	315000	Accessory Electric Equipment	0	26,657,205	26,657,205	0	17,172,571	17,172,571	0	9,484,634	9,484,634
1	316000	Miscellaneous Power Plant Equipment	0	15,654,934	15,654,934	0	10,084,908	10,084,908	0	5,570,026	5,570,026
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	383,363,341	383,363,341	0	246,962,663	246,962,663	0	136,400,678	136,400,678
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,860,499	55,860,499	0	35,985,333	35,985,333	0	19,875,166	19,875,166
1	331XXX	Structures & Improvements	0	40,062,369	40,062,369	0	25,808,178	25,808,178	0	14,254,191	14,254,191
1	332XXX	Reservoirs, Dams, & Waterways	0	117,607,723	117,607,723	0	75,762,895	75,762,895	0	41,844,828	41,844,828
1	333000	Waterwheels, Turbines, & Generators	0	141,190,993	141,190,993	0	90,955,238	90,955,238	0	50,235,755	50,235,755
1	334000	Accessory Electric Equipment	0	31,605,474	31,605,474	0	20,360,246	20,360,246	0	11,245,228	11,245,228
1	335XXX	Miscellaneous Power Plant Equipment	0	7,297,464	7,297,464	0	4,701,026	4,701,026	0	2,596,438	2,596,438
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,288,118	1,288,118	0	711,445	711,445
TOTAL HYDRAULIC PRODUCTION PLANT			0	395,624,085	395,624,085	0	254,861,034	254,861,034	0	140,763,051	140,763,051
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,617,418	15,617,418	0	10,060,741	10,060,741	0	5,556,677	5,556,677
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867	0	7,494,813	7,494,813
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	197,970,615	197,970,615	0	127,532,670	127,532,670	0	70,437,945	70,437,945
1	345000	Accessory Electric Equipment	0	15,926,292	15,926,292	0	10,259,717	10,259,717	0	5,666,575	5,666,575
1	346000	Miscellaneous Power Plant Equipment	0	1,360,978	1,360,978	0	876,742	876,742	0	484,236	484,236
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,694,318	274,694,318	0	176,958,080	176,958,080	0	97,736,238	97,736,238
TOTAL PRODUCTION PLANT			0	1,053,681,744	1,053,681,744	0	678,781,777	678,781,777	0	374,899,967	374,899,967

ELECTRIC UTILITY PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,040,428	16,040,428	0	10,333,244	10,333,244	0	5,707,184	5,707,184
1	352XXX	Structures & Improvements	0	15,897,180	15,897,180	0	10,240,963	10,240,963	0	5,656,217	5,656,217
1	353000	Station Equipment	0	175,243,124	175,243,124	0	112,891,620	112,891,620	0	62,351,504	62,351,504
1	354000	Towers & Fixtures	0	17,109,559	17,109,559	0	11,021,978	11,021,978	0	6,087,581	6,087,581
1	355000	Poles & Fixtures	0	129,390,239	129,390,239	0	83,353,192	83,353,192	0	46,037,047	46,037,047
1	356000	Overhead Conductors & Devices	0	104,283,924	104,283,924	0	67,179,704	67,179,704	0	37,104,220	37,104,220
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,678,455	1,678,455	0	927,033	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,501,032	1,501,032	0	829,040	829,040
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,206,101	1,206,101	0	666,145	666,145
		TOTAL TRANSMISSION PLANT	0	464,772,260	464,772,260	0	299,406,289	299,406,289	0	165,365,971	165,365,971
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
99	360400	Land Easements	56,274	0	56,274	56,274	0	56,274	0	0	0
99	361000	Structures & Improvements	12,713,540	0	12,713,540	9,475,835	0	9,475,835	3,237,705	0	3,237,705
99	362000	Station Equipment	89,046,522	0	89,046,522	57,415,532	0	57,415,532	31,630,990	0	31,630,990
99	364000	Poles, Towers, & Fixtures	206,132,696	0	206,132,696	124,767,621	0	124,767,621	81,365,075	0	81,365,075
99	365000	Overhead Conductors & Devices	134,147,967	0	134,147,967	79,356,435	0	79,356,435	54,791,532	0	54,791,532
99	366000	Underground Conduit	73,112,414	0	73,112,414	45,100,874	0	45,100,874	28,011,540	0	28,011,540
99	367000	Underground Conductors & Devices	119,559,551	0	119,559,551	76,476,545	0	76,476,545	43,083,006	0	43,083,006
99	368000	Line Transformers	166,268,617	0	166,268,617	107,581,633	0	107,581,633	58,686,984	0	58,686,984
99	369XXX	Services	113,026,663	0	113,026,663	69,801,753	0	69,801,753	43,224,910	0	43,224,910
99	370000	Meters	44,588,133	0	44,588,133	16,008,959	0	16,008,959	28,579,174	0	28,579,174
99	373XXX	Street Light & Signal Systems	28,537,430	0	28,537,430	15,843,729	0	15,843,729	12,693,701	0	12,693,701
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	991,467,463	0	991,467,463	605,199,036	0	605,199,036	386,268,427	0	386,268,427
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	2,101,758	2,920,971	371,881	1,380,771	1,752,652	447,332	720,987	1,168,319
4	390XXX	Structures & Improvements	6,368,807	28,314,895	34,683,702	1,730,865	18,601,753	20,332,618	4,637,942	9,713,142	14,351,084
4	391XXX	Office Furniture & Equipment	0	22,841,055	22,841,055	0	15,005,659	15,005,659	0	7,835,396	7,835,396
4	392XXX	Transportation Equipment	7,414,881	4,993,919	12,408,800	5,030,954	3,280,805	8,311,759	2,383,927	1,713,114	4,097,041
4	393000	Stores Equipment	301,090	862,620	1,163,710	118,019	566,707	684,726	183,071	295,913	478,984
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,640,801	5,402,944	1,321,756	2,391,861	3,713,617	440,387	1,248,940	1,689,327
4	395000	Laboratory Equipment	378,993	1,593,990	1,972,983	230,147	1,047,188	1,277,335	148,846	546,802	695,648
4	396XXX	Power Operated Equipment	17,875,398	6,273,152	24,148,550	11,692,410	4,121,210	15,813,620	6,182,988	2,151,942	8,334,930
4	397XXX	Communications Equipment	11,004,040	41,794,586	52,798,626	5,913,395	27,457,371	33,370,766	5,090,645	14,337,215	19,427,860
4	398000	Miscellaneous Equipment	6,566	358,069	364,635	1,831	235,237	237,068	4,735	122,832	127,567
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	45,931,131	112,774,845	158,705,976	26,411,258	74,088,562	100,499,820	19,519,873	38,686,283	58,206,156
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,409,770	27,409,770	0	17,657,374	17,657,374	0	9,752,396	9,752,396
		TOTAL PLANT IN SERVICE	1,037,607,236	1,727,259,642	2,764,866,878	631,818,936	1,114,427,182	1,746,246,118	405,788,300	612,832,460	1,018,620,760
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,037,607,236	1,727,259,642	2,764,866,878	631,818,936	1,114,427,182	1,746,246,118	405,788,300	612,832,460	1,018,620,760

ELECTRIC UTILITY PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	249,758,424	249,758,424	0	160,894,377	160,894,377	0	88,864,047	88,864,047
1	108000	Hydro Production Plant	0	95,417,480	95,417,480	0	61,467,941	61,467,941	0	33,949,539	33,949,539
1	108X03	Other Production Plant	0	51,806,516	51,806,516	0	33,373,758	33,373,758	0	18,432,758	18,432,758
1	108X04	Transmission Plant	0	156,143,267	156,143,267	0	100,587,493	100,587,493	0	55,555,774	55,555,774
E-ADP	108X05	Distribution Plant	300,168,180	0	300,168,180	183,012,539	0	183,012,539	117,155,641	0	117,155,641
E-ADP	108X06	General Plant - Non-Transportation	14,989,619	42,020,307	57,009,926	8,353,664	27,605,661	35,959,325	6,635,955	14,414,646	21,050,601
E-ADP	108X07	General Plant - Transportation	3,816,584	2,570,470	6,387,054	2,589,503	1,688,696	4,278,199	1,227,081	881,774	2,108,855
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-227,421	-227,421	0	-146,505	-146,505	0	-80,916	-80,916
TOTAL ACCUMULATED DEPRECIATION			318,974,383	597,489,043	916,463,426	193,955,706	385,471,421	579,427,127	125,018,677	212,017,622	337,036,299
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	14,012	3,916,639	3,930,651	14,012	2,523,099	2,537,111	0	1,393,540	1,393,540
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	77,465	77,465	0	50,891	50,891	0	26,574	26,574
E-CAM	111X08	Intangible Plant-Computer Software	0	10,725,859	10,725,859	0	7,046,460	7,046,460	0	3,679,399	3,679,399
TOTAL ACCUMULATED AMORTIZATION			124,690	14,720,395	14,845,085	124,690	9,620,734	9,745,424	0	5,099,661	5,099,661
NET ELECTRIC UTILITY PLANT			718,508,163	1,115,050,204	1,833,558,367	437,738,540	719,335,027	1,157,073,567	280,769,623	395,715,177	676,484,800

ALLOCATION RATIOS:

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

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated, however, the Accumulated Depreciation has to be removed manually.

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: E-APL-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	718,508,163	1,115,050,204	1,833,558,367	437,738,540	719,335,027	1,157,073,567	280,769,623	395,715,177	676,484,800
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	12,434,489	0	12,434,489	7,881,208	0	7,881,208	4,553,281	0	4,553,281
4	Deferred Gain on Sale of General Office (190850)	0	163,011	163,011	0	107,092	107,092	0	55,919	55,919
12	Deferred F.I.T. - Plant In Service (282900)	0	-248,464,493	-248,464,493	0	-156,793,518	-156,793,518	0	-91,670,975	-91,670,975
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,344,347	-9,344,347	0	-6,138,862	-6,138,862	0	-3,205,485	-3,205,485
99	ADFIT - Boulder Park Idaho Write Off (190040)	641,641	0	641,641	0	0	0	641,641	0	641,641
99	Spokane River Relicensing (283322)	-20,770	0	-20,770	0	0	0	-20,770	0	-20,770
1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,745,008	-1,745,008	0	-1,124,134	-1,124,134	0	-620,874	-620,874
99	ADFIT - MT Lease Payments (283365)	-2,645,995	0	-2,645,995	-1,746,540	0	-1,746,540	-899,455	0	-899,455
1	ADFIT - MT Lease Payments (283382)	-358,971	-9,602,427	-9,961,398	-276,963	-6,185,883	-6,462,846	-82,008	-3,416,544	-3,498,552
12	Electric portion of Bond Redemptions (283850)	0	-2,828,828	-2,828,828	0	-1,785,132	-1,785,132	0	-1,043,696	-1,043,696
1	Colstrip PCB (283200)	0	-602,060	-602,060	0	-387,847	-387,847	0	-214,213	-214,213
	TOTAL ACCUM DEFERRED INCOME TAX	10,050,394	-272,424,152	-262,373,758	5,857,705	-172,308,284	-166,450,579	4,192,689	-100,115,868	-95,923,179
	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)	5,545,459	0	5,545,459	3,980,319	0	3,980,319	1,565,140	0	1,565,140
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)	766,741	0	766,741	0	0	0	766,741	0	766,741
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	483,973	0	483,973	0	0	0	483,973	0	483,973
99	Invest in Exchange Power (124900, 124930)	24,602,000	0	24,602,000	24,602,000	0	24,602,000	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)	-2,240,936	0	-2,240,936	-718,181	0	-718,181	-1,522,755	0	-1,522,755
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	1,775,675	0	1,775,675	1,775,675	0	1,775,675	0	0	0
99	Spokane River Relicensing (182322)	59,356	0	59,356	0	0	0	59,356	0	59,356
1	Lake CDA CDR Refund (182324)	0	9,983,333	9,983,333	0	6,431,263	6,431,263	0	3,552,070	3,552,070
99	Montana Riverbed Settlement (186360)	7,559,987	0	7,559,987	4,990,113	0	4,990,113	2,569,874	0	2,569,874
99	Nez Perce Settlement - Idaho (186800)	296,837	0	296,837	0	0	0	296,837	0	296,837
4	Gain on Sale of General Office Bldg (253850)	0	-465,719	-465,719	0	-305,959	-305,959	0	-159,760	-159,760
	TOTAL OTHER ADJUSTMENTS	32,469,676	9,517,614	41,987,290	28,575,467	6,125,304	34,700,771	3,894,209	3,392,310	7,286,519
	NET RATE BASE	761,028,233	852,143,666	1,613,171,899	472,171,712	553,152,047	1,025,323,759	288,856,521	298,991,619	587,848,140

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.105%	36.895%
E-ALL	13	Net Electric General Plant	100.000%	63.228%	36.772%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	333,834	240,507	64,584	28,743
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
	TOTAL		<u>334,643</u>	<u>241,146</u>	<u>64,754</u>	<u>28,743</u>
7	404X32 PC Software	Utility 7	129,849	93,548	25,121	11,180
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>136,997</u>	<u>93,548</u>	<u>30,052</u>	<u>13,397</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
7	404X60 Leased Transportation Vehicles	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	691,271	498,019	133,733	59,518
8	Utility 8	11,086	0	7,647	3,439
9	Utility 9	57,461	45,396	12,065	0
9	Utility 9 - Washington	8,779	6,936	1,843	0
9	Utility 9 - Idaho	33,681	26,609	7,072	0
		<u>802,278</u>	<u>576,960</u>	<u>162,360</u>	<u>62,957</u>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

ALLOCATION RATIOS:

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

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

Report ID:  
C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7		Utility 7	2,596,793	0	0	1,870,834	1,870,834	0	0	502,376	502,376	0	223,584	223,584
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>4,849,755</b>	<b>371,881</b>	<b>447,332</b>	<b>2,101,758</b>	<b>2,920,971</b>	<b>575,994</b>	<b>91,800</b>	<b>557,694</b>	<b>1,225,488</b>	<b>479,713</b>	<b>223,584</b>	<b>703,297</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	2,293,006	450,428	1,193,442	649,136	2,293,006	0	0	0	0	0	0	0
99		Utility 1	909,407	0	0	0	0	909,407	0	0	909,407	0	0	0
99		Utility 2	3,432,488	0	0	0	0	0	0	0	0	3,432,488	0	3,432,488
7		Utility 7	34,306,456	0	0	24,715,743	24,715,743	0	0	6,636,927	6,636,927	0	2,953,786	2,953,786
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,620,724	1,280,437	0	0	1,280,437	340,287	0	0	340,287	0	0	0
9		Utility 9 - Idaho	4,359,906	0	3,444,500	0	3,444,500	0	915,406	0	915,406	0	0	0
9		Utility 9 - Allocated	3,734,009	0	0	2,950,016	2,950,016	0	0	783,993	783,993	0	0	0
<b>TOTAL ACCOUNT</b>			<b>50,655,996</b>	<b>1,730,865</b>	<b>4,637,942</b>	<b>28,314,895</b>	<b>34,683,702</b>	<b>1,249,694</b>	<b>915,406</b>	<b>7,420,920</b>	<b>9,586,020</b>	<b>3,432,488</b>	<b>2,953,786</b>	<b>6,386,274</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	946,442	0	0	946,442	946,442	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	30,390,612	0	0	21,894,613	21,894,613	0	0	5,879,368	5,879,368	0	2,616,632	2,616,632
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>31,715,925</b>	<b>0</b>	<b>0</b>	<b>22,841,055</b>	<b>22,841,055</b>	<b>0</b>	<b>0</b>	<b>6,140,713</b>	<b>6,140,713</b>	<b>0</b>	<b>2,734,158</b>	<b>2,734,158</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	10,564,250	4,325,718	1,949,584	4,288,948	10,564,250	0	0	0	0	0	0	0
99		Utility 1	4,408,685	0	0	0	0	2,772,011	941,268	695,406	4,408,685	0	0	0
99		Utility 2	1,932,264	0	0	0	0	0	0	0	0	1,932,264	0	1,932,264
7		Utility 7	196,266	0	0	141,398	141,398	0	0	37,970	37,970	0	16,899	16,899
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	892,659	705,236	0	0	705,236	187,423	0	0	187,423	0	0	0
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0
9		Utility 9 - Allocated	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0
<b>TOTAL ACCOUNT</b>			<b>19,257,246</b>	<b>5,030,954</b>	<b>2,383,927</b>	<b>4,993,919</b>	<b>12,408,800</b>	<b>2,959,434</b>	<b>1,056,699</b>	<b>883,151</b>	<b>4,899,284</b>	<b>1,932,264</b>	<b>16,899</b>	<b>1,949,163</b>

COMMON GENERAL PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	336,882	10,739	14,745	311,398	336,882	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	697,714	0	0	551,222	551,222	0	0	146,492	146,492	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,524,945</b>	<b>118,019</b>	<b>183,071</b>	<b>862,620</b>	<b>1,163,710</b>	<b>112,782</b>	<b>44,734</b>	<b>146,492</b>	<b>304,008</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,449,236	1,287,102	432,867	1,729,267	3,449,236	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,316,219	0	0	1,668,697	1,668,697	0	0	448,096	448,096	0	199,426	199,426
8		Utility 8	950,592	0	0	0	0	0	0	655,718	655,718	0	294,874	294,874
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,909,677</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,640,801</b>	<b>5,402,944</b>	<b>998,393</b>	<b>456,701</b>	<b>1,594,058</b>	<b>3,049,152</b>	<b>963,281</b>	<b>494,300</b>	<b>1,457,581</b>
	395000	Laboratory Equipment												
99		Utility 0	1,467,363	214,701	143,915	1,108,747	1,467,363	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,739,869</b>	<b>230,147</b>	<b>148,846</b>	<b>1,593,990</b>	<b>1,972,983</b>	<b>107,901</b>	<b>35,161</b>	<b>316,851</b>	<b>459,913</b>	<b>273,708</b>	<b>33,266</b>	<b>306,974</b>
	396XXX	Power Operated Equipment												
99		Utility 0	22,308,005	11,127,445	5,787,374	5,393,186	22,308,005	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	500,752	0	395,614	0	395,614	0	105,138	0	105,138	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,449,892</b>	<b>11,692,410</b>	<b>6,182,988</b>	<b>6,273,152</b>	<b>24,148,550</b>	<b>2,738,527</b>	<b>868,170</b>	<b>603,109</b>	<b>4,209,806</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,987,734	5,554,069	1,949,916	30,483,749	37,987,734	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	0	368,319	282,563	0	650,882	0	0	0
99		Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7		Utility 7	7,682,232	0	0	5,534,587	5,534,587	0	0	1,486,205	1,486,205	0	661,440	661,440
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,975,405	0	3,140,729	0	3,140,729	0	834,676	0	834,676	0	0	0
9		Utility 9 - Allocated	7,311,339	0	0	5,776,250	5,776,250	0	0	1,535,089	1,535,089	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>59,502,459</b>	<b>5,913,395</b>	<b>5,090,645</b>	<b>41,794,586</b>	<b>52,798,626</b>	<b>463,813</b>	<b>1,117,239</b>	<b>3,661,682</b>	<b>5,242,734</b>	<b>511,680</b>	<b>949,419</b>	<b>1,461,099</b>
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>503,783</b>	<b>1,831</b>	<b>4,735</b>	<b>358,069</b>	<b>364,635</b>	<b>486</b>	<b>648</b>	<b>96,006</b>	<b>97,140</b>	<b>0</b>	<b>42,008</b>	<b>42,008</b>
		<b>TOTAL GENERAL PLANT</b>	<b>209,109,547</b>	<b>26,411,258</b>	<b>19,519,873</b>	<b>112,774,845</b>	<b>158,705,976</b>	<b>9,207,024</b>	<b>4,586,558</b>	<b>21,420,676</b>	<b>35,214,258</b>	<b>7,694,195</b>	<b>7,495,122</b>	<b>15,189,317</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 Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,870,473	38,870,473	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,471	-86,471	0	0
99	108X06	Utility 1	3,874,235	0	3,874,235	0
99	108X06	Utility 2	2,082,198	0	0	2,082,198
7	108X06	Utility 7	9,626,354	6,935,210	1,862,314	828,829
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-344,432	-248,143	-66,634	-29,656
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	811,654	0	559,879	251,775
9	108X06	Utility 9	14,605,408	11,538,857	3,066,551	0
Total			69,439,419	57,009,926	9,296,345	3,133,146

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,801,472	5,801,472	0	0
99	108X07	Utility 1	671,154	0	671,154	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	895,768	0	0	895,768
7	108X07	Utility 7	28,887	20,811	5,588	2,487
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	714,864	564,771	150,093	0
9	108X07	Utility 9	0	0	0	0
Total			8,112,145	6,387,054	826,835	898,255

ALLOCATION RATIOS:

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

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
For Month Ended August 31, 2009  
Average of Monthly Averages Basis

Report ID:  
E-ADP-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	991,467,463	0	991,467,463	605,199,036	0	605,199,036	386,268,427	0	386,268,427
E-PLT	360200	Less Land and Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
		Depreciable Distribution Plant	987,189,807	0	987,189,807	601,885,190	0	601,885,190	385,304,617	0	385,304,617
		Percentage		0.000%	100.000%		60.970%			39.030%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	300,168,180	183,012,539			117,155,641		
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	300,168,180	0	300,168,180	183,012,539	0	183,012,539	117,155,641	0	117,155,641
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	45,931,131	112,774,845	158,705,976	26,411,258	74,088,562	100,499,820	19,519,873	38,686,283	58,206,156
E-PLT	389XXX	Less: General Land and Land Rights	819,213	2,101,758	2,920,971	371,881	1,380,771	1,752,652	447,332	720,987	1,168,319
E-PLT	392XXX	Less: General Transportation Plant	7,414,881	4,993,919	12,408,800	5,030,954	3,280,805	8,311,759	2,383,927	1,713,114	4,097,041
		Depreciable Non Transport General Plant	37,697,037	105,679,168	143,376,205	21,008,423	69,426,986	90,435,409	16,688,614	36,252,182	52,940,796
		Percentage		73.707%	100.000%		14.653%			11.640%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		42,020,307	57,009,926	8,353,664			6,635,955		
	403X60	Common Depreciation Expense (C-DEP)		400,534	543,415	79,627			63,254		
	403X60	Washington Depreciation Expense (C-DEP)			6,936	6,936			0		
	403X60	Idaho Depreciation Expense (C-DEP)			26,609	0			26,609		
	403X60	Depreciation Expense		19,649	72,367	38,084			14,634		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	14,989,619	42,020,307	57,009,926	8,353,664	27,605,661	35,959,325	6,635,955	14,414,646	21,050,601
4	403X60	Depreciation Expense (C-DEP)	142,881	400,534	543,415	79,627	263,135	342,762	63,254	137,399	200,653
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	33,545	0	33,545	6,936	0	6,936	26,609	0	26,609
4	403X60	Depreciation Expense	52,718	19,649	72,367	38,084	12,909	50,993	14,634	6,740	21,374
		Total Depreciation Expense	229,144	420,183	649,327	124,647	276,044	400,691	104,497	144,139	248,636
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,414,881	4,993,919	12,408,800	5,030,954	3,280,805	8,311,759	2,383,927	1,713,114	4,097,041
		Percentage		40.245%	100.000%		40.543%			19.212%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,570,470	6,387,054	2,589,503			1,227,081		
	403X70	Depreciation Expense (C-DEP)		426	1,060	430			204		
	403X70	Depreciation Expense		3,696	8,757	3,013			2,049		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,816,584	2,570,470	6,387,054	2,589,503	1,688,696	4,278,199	1,227,081	881,774	2,108,855
4	403X70	Depreciation Expense (C-DEP)	634	426	1,060	430	280	710	204	146	350
4	403X70	Depreciation Expense	5,062	3,696	8,758	3,013	2,428	5,441	2,049	1,268	3,317
		Total Depreciation Expense	5,696	4,122	9,818	3,443	2,708	6,151	2,253	1,414	3,667

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		<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	695,569	0	0	695,569	695,569	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	19,932,901	0	0	14,360,459	14,360,459	0	0	3,856,219	3,856,219	0	1,716,223	1,716,223
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>20,674,910</b>	<b>0</b>	<b>0</b>	<b>15,056,028</b>	<b>15,056,028</b>	<b>0</b>	<b>0</b>	<b>3,856,219</b>	<b>3,856,219</b>	<b>46,440</b>	<b>1,716,223</b>	<b>1,762,663</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,037,592	0	0	6,511,043	6,511,043	0	0	1,748,413	1,748,413	0	778,137	778,137
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,455,432</b>	<b>0</b>	<b>0</b>	<b>7,323,392</b>	<b>7,323,392</b>	<b>0</b>	<b>0</b>	<b>2,168,504</b>	<b>2,168,504</b>	<b>0</b>	<b>963,537</b>	<b>963,537</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>31,742,299</b>	<b>0</b>	<b>0</b>	<b>22,532,734</b>	<b>22,532,734</b>	<b>249,449</b>	<b>168,450</b>	<b>6,065,467</b>	<b>6,483,366</b>	<b>46,440</b>	<b>2,679,760</b>	<b>2,726,200</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 Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	751,463	751,463	0	0
99		Utility 1	5,372	0	5,372	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	20,124	0	0	20,124
99		Utility 2 - California	0	0	0	0
7		Utility 7	13,828,020	9,962,259	2,675,169	1,190,593
8		Utility 8	481,828	0	332,365	149,463
9		Utility 9	15,363	12,137	3,226	0
Total			15,102,170	10,725,859	3,016,132	1,360,180

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	98,387	70,882	19,034	8,471
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			106,719	77,465	20,783	8,471

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE			Report ID: E-CAM-1A								
For Month Ended August 31, 2009											
Average of Monthly Averages Basis											
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
Plant in Service											
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	15,056,028	15,056,028	0	9,891,208	9,891,208	0	5,164,820	5,164,820
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,323,392	7,323,392	0	4,811,176	4,811,176	0	2,512,216	2,512,216
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	22,379,420	22,379,420	0	14,702,384	14,702,384	0	7,677,036	7,677,036
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		10,725,859	10,725,859	0			0		
		Amortization Expense (404X3X)		357,015	357,015	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	10,725,859	10,725,859	0	7,046,460	7,046,460	0	3,679,399	3,679,399
4		Amortization Expense (404X3X)	0	357,015	357,015	0	234,545	234,545	0	122,470	122,470
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-11,208,483	-8,075,039	-2,168,393	-965,050
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,606,638	-1,269,308	-337,330	0
Total			<u>-12,815,121</u>	<u>-9,344,347</u>	<u>-2,505,723</u>	<u>-965,050</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%