

ELECTRIC RATE OF RETURN		Report ID:
For Twelve Months Ended September 30, 2009		E-ROR-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	124,815,364	74,268,777	50,546,587
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	124,815,364	74,073,429	50,741,935
E-APL		Electric Net Rate Base	1,563,038,537	994,235,817	568,802,720
		RATE OF RETURN	7.985%	7.450%	8.921%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended September 30, 2009		E-ALL-12A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington		Idaho	
1	Input	Production/Transmission Ratio		100.0000%	64.420%		35.580%
2	Input	Number of Customers		354,481	232,947		121,534
		Percent		100.0000%	65.715%		34.285%
3	E-OPS	Direct Distribution Operating Expense		19,363,795	12,816,382		6,547,413
		Percent		100.0000%	66.187%		33.813%
	Input	Jurisdictional 4-Factor Ratio				12/31/2008	
		Direct O & M Accs 500 - 598		14,403,963	9,616,346		4,787,617
		Direct O & M Accs 901 - 935		4,987,613	3,376,346		1,611,267
		Total		19,391,576	12,992,692		6,398,884
		Percentage		100.0000%	67.002%		32.998%
		Direct Labor Accs 500 - 598		8,589,586	5,794,987		2,794,599
		Direct Labor Accs 901 - 935		2,645,059	2,011,391		633,668
		Total		11,234,645	7,806,378		3,428,267
		Percentage		100.0000%	69.485%		30.515%
		Number of Customers		354,732	233,087		121,645
		Percentage		100.0000%	65.708%		34.292%
		Net Direct Plant		664,541,627	402,643,453		261,898,174
		Percentage		100.0000%	60.590%		39.410%
4		Total Percentages		400.0000%	262.785%		137.215%
		Percent		100.0000%	65.696%		34.304%

<b>ELECTRIC ALLOCATION PERCENTAGES</b>		Report ID:
For Twelve Months Ended September 30, 2009		E-ALL-12A
Average of Monthly Averages Basis		

Input	Ref	Description	1/1/2009	System			
				Washington	Idaho	Electric	Oregon Gas
		Elec/Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894	43,675,295	38,956,355	2,980,593	1,738,347	
		Direct O & M Accts 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729	
		Accts 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153	XXXXXXX	
		Adjustments	0				
		Total	85,227,103	65,894,285	13,928,742	5,404,076	
		Percentage	100.0000%	77.316%	16.343%	6.341%	
		Direct Labor Accts 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447	
		Direct Labor Accts 901 - 935	4,484,444	3,094,527	399,705	990,212	
		Accts 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531	XXXXXXX	
		Total	57,423,538	44,912,087	8,219,792	4,291,659	
		Percentage	100.0000%	78.212%	14.314%	7.474%	
		Number of Customers at 12/31/08	668,976	354,732	218,921	95,323	
		Percentage	100.0000%	53.026%	32.725%	14.249%	
		Net Direct Plant	2,118,092,894	1,686,448,103	296,578,331	135,066,460	
		Percentage	100.0000%	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%	
7		Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894	4,718,940	0	2,980,593	1,738,347	
		Direct O & M Accts 901 - 935	13,575,725	0	9,909,996	3,665,729	
		Less: Direct O & M Accts 901 - 905	1,038,153	0	1,038,153	XXXXXXX	
		Total	19,332,818	0	13,928,742	5,404,076	
		Percentage	100.0000%	0.0000%	72.047%	27.953%	
		Direct Labor Accts 500 - 894	10,072,003	0	6,770,556	3,301,447	
		Direct Labor Accts 901 - 935	1,389,917	0	399,705	990,212	
		Less: Direct O & M Accts 901 - 905	1,049,531	0	1,049,531	XXXXXXX	
		Total	12,511,451	0	8,219,792	4,291,659	
		Percentage	100.0000%	0.0000%	65.698%	34.302%	
		Number of Customers at 12/31/08	314,244	0	218,921	95,323	
		Percentage	100.0000%	0.0000%	69.666%	30.334%	
		Net Direct Plant	427,362,633	0.000%	292,786,064	134,576,569	
		Percentage	100.0000%	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%	

<b>ELECTRIC ALLOCATION PERCENTAGES</b>		Report ID:
For Twelve Months Ended September 30, 2009		E-ALL-12A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington				Idaho	
Input		Elec/Gas North 4-Factor							
		Direct O & M Accs 500 - 894		Total	Electric	Gas North	Oregon Gas		
		Direct O & M Accs 901 - 935		41,936,948	38,956,355	2,980,593	0		
		Adjustments		35,165,766	25,255,770	9,909,996	0		
		Total		0	0	0	0		
		Percentage		77,102,714	64,212,125	12,890,589	0		
				100.000%	83.281%	16.719%	0.000%		
		Direct Labor Accs 500 - 894		46,887,520	40,116,964	6,770,556	0		
		Direct Labor Accs 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%		
		Average (CD AN/ID/W/A)		100.000%	79.004%	20.996%	0.000%		
9									
		Net Electric Distribution Plant		673,655,353	412,765,828	260,889,525			
		Percentage		100.000%	61.273%	38.727%			
10									
		Book Deprec (0403 XX, 0404.11 & 0406 XX)		74,384,314	47,597,731	26,786,583			
		Percentage		100.000%	63.989%	36.011%			
11									
		Net Electric Plant		1,783,935,936	1,127,203,806	656,732,130			
		Percentage		100.000%	63.186%	36.814%			
12									
		Net Electric General Plant		91,029,084	57,663,765	33,365,319			
		Percentage		100.000%	63.347%	36.653%			
13									
		Net Allocated Schedule Ms		-145,638,393	-93,343,592	-52,294,801			
		Percentage		100.000%	64.093%	35.907%			
14									

<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>Report ID:</b>
For Twelve Months Ended September 30, 2009	E-ALL-12A
Average of Monthly Averages Basis	

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	12/31/2008	Washington	Idaho	Montana	Oregon
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:**

Adjustments to NOI (Report E-ROR):	12/31/08	System	Washington	Idaho	
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		Report ID:
For Twelve Months Ended September 30, 2009		E-OPS-12A
Average of Monthly Averages Basis		

Ref/Basis Account Description

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* DAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	306,846,872	0	306,846,872	207,697,125	0	207,697,125	99,149,747	0	99,149,747
99	442200	Commercial - Firm & Int.	266,395,415	0	266,395,415	187,271,301	0	187,271,301	79,124,114	0	79,124,114
1	442300	Industrial	106,171,404	0	106,171,404	44,789,836	0	44,789,836	61,381,568	0	61,381,568
99	444000	Public Street & Highway Lighting	6,462,837	0	6,462,837	4,400,401	0	4,400,401	2,062,436	0	2,062,436
99	499XXXX	Unbilled Revenue	4,002,931	0	4,002,931	1,703,290	0	1,703,290	2,299,641	0	2,299,641
99	448000	Interdepartmental Revenue	1,065,837	0	1,065,837	867,066	0	867,066	198,771	0	198,771
		TOTAL SALES TO ULTIMATE CUSTOMERS	690,945,296	0	690,945,296	446,729,019	0	446,729,019	244,216,277	0	244,216,277

1	447XXX	Sales for Resale	0	209,408,047	209,408,047	0	134,900,664	134,900,664	0	74,507,383	74,507,383
		TOTAL SALES OF ELECTRICITY	690,945,296	209,408,047	900,353,343	446,729,019	134,900,664	581,629,683	244,216,277	74,507,383	318,723,660

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	635,569	0	635,569	401,113	0	401,113	234,456	0	234,456
1	453000	Sales of Water & Water Power	0	366,460	366,460	0	236,074	236,074	0	130,386	130,386
1	454000	Rent from Electric Property	2,710,093	83,261	2,793,354	1,820,448	53,637	1,874,085	889,645	29,624	919,269
1	456XXXX	Other Electric Revenues	1,737,866	43,874,950	45,612,816	1,713,364	28,264,243	29,977,607	24,502	15,610,707	15,635,209
		TOTAL OTHER OPERATING REVENUE	5,083,528	44,324,671	49,408,199	3,934,925	28,553,954	32,488,879	1,148,603	15,770,717	16,919,320
		TOTAL ELECTRIC REVENUE	696,028,824	253,732,718	949,761,542	450,663,944	163,454,618	614,118,562	245,364,880	90,278,100	335,642,980

EXPENSE  
STEAM POWER GENERATION EXPENSE:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OPERATION									
1	500000	Supervision & Engineering	0	467,430	467,430	0	301,118	301,118	0	166,312	166,312
1	501000	Fuel	0	24,166,571	24,166,571	0	15,568,105	15,568,105	0	8,598,466	8,598,466
1	502000	Steam Expense	0	2,485,914	2,485,914	0	1,601,426	1,601,426	0	884,488	884,488
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	735,491	735,491	0	473,803	473,803	0	261,688	261,688
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,532,339	3,878,681	1,346,342	1,631,333	2,977,675	0	901,006	901,006
1	507000	Rent	0	30,022	30,022	0	19,340	19,340	0	10,682	10,682

MAINTENANCE

1	510000	Supervision & Engineering	0	493,459	493,459	0	317,886	317,886	0	175,573	175,573
1	511000	Structures	0	555,373	555,373	0	357,771	357,771	0	197,602	197,602
1	512000	Boiler Plant	0	5,574,628	5,574,628	0	3,591,175	3,591,175	0	1,983,453	1,983,453
1	513000	Electric Plant	0	1,634,754	1,634,754	0	1,053,109	1,053,109	0	581,645	581,645
1	514000	Miscellaneous Steam Plant	0	805,216	805,216	0	518,720	518,720	0	286,496	286,496
		TOTAL STEAM POWER GENERATION EXP	1,346,342	39,481,197	40,827,539	1,346,342	25,433,786	26,780,128	0	14,047,411	14,047,411

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended September 30, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,041,805	2,041,805	0	1,315,331	1,315,331	0	726,474	726,474
1	536000	Water for Power	0	804,205	804,205	0	518,069	518,069	0	286,136	286,136
1	537000	Hydraulic Expense	3,054,114	931,927	3,986,041	1,795,432	600,347	2,395,779	1,258,682	331,580	1,590,262
1	538000	Electric Expense	0	5,339,778	5,339,778	0	3,439,885	3,439,885	0	1,899,893	1,899,893
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	711,879	711,879	0	458,592	458,592	0	253,287	253,287
1	540000	Rent	4,009,336	781,816	4,791,152	2,312,807	503,646	2,816,453	1,696,529	278,170	1,974,699
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	247,418	247,418	0	159,387	159,387	0	88,031	88,031
1	542000	Structures	0	298,464	298,464	0	192,271	192,271	0	106,193	106,193
1	543000	Reservoirs, Dams, & Waterways	0	463,925	463,925	0	298,860	298,860	0	165,065	165,065
1	544000	Electric Plant	0	1,960,812	1,960,812	0	1,263,155	1,263,155	0	697,657	697,657
1	545000	Miscellaneous Hydraulic Plant	0	1,848,565	1,848,565	0	1,190,846	1,190,846	0	657,719	657,719
TOTAL HYDRO POWER GENERATION EXP			7,063,450	15,430,594	22,494,044	4,108,239	9,940,389	14,048,628	2,955,211	5,490,205	8,445,416
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,111,898	1,111,898	0	716,285	716,285	0	395,613	395,613
1	547000	Fuel	0	82,169,753	82,169,753	0	52,933,755	52,933,755	0	29,235,998	29,235,998
1	548000	Generation Expense	0	2,057,477	2,057,477	0	1,325,427	1,325,427	0	732,050	732,050
1	549000	Miscellaneous Other Power Generation Expense	0	502,046	502,046	0	323,418	323,418	0	178,628	178,628
1	550000	Rent	0	-27,497	-27,497	0	-17,714	-17,714	0	-9,783	-9,783
MAINTENANCE											
1	551000	Supervision & Engineering	0	601,864	601,864	0	387,721	387,721	0	214,143	214,143
1	552000	Structures	0	2,610	2,610	0	1,681	1,681	0	929	929
1	553000	Generating & Electric Equipment	0	1,916,567	1,916,567	0	1,234,652	1,234,652	0	681,915	681,915
1	554000	Miscellaneous Other Power Generation Plant	0	94,726	94,726	0	61,022	61,022	0	33,704	33,704
TOTAL OTHER POWER GENERATION EXP			0	88,429,444	88,429,444	0	56,966,247	56,966,247	0	31,463,197	31,463,197
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXXX	Purchased Power	19,042,874	283,942,428	302,985,302	0	182,915,712	182,915,712	19,042,874	101,026,716	120,069,590
1	556000	System Control & Load Dispatching	0	506,323	506,323	0	326,173	326,173	0	180,150	180,150
E-557	557XXXX	Other Expense	31,955,439	39,386,484	71,341,923	28,467,408	25,372,773	53,840,181	3,488,031	14,013,711	17,501,742
TOTAL OTHER POWER SUPPLY EXPENSE			50,998,313	323,833,235	374,833,548	28,467,408	208,614,658	237,082,066	22,530,905	115,220,577	137,751,482
TOTAL POWER PRODUCTION O&M EXP			59,408,105	467,176,470	526,584,575	33,921,989	300,955,080	334,877,069	25,486,116	166,221,390	191,707,506

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended September 30, 2009  
 Average of Monthly Averages Basis  
 Report ID: E-OPS-12A

\*\*\*\*\* SYSTEM \*\*\*\*\*  
 \*\*\*\*\* WASHINGTON \*\*\*\*\*  
 \*\*\*\*\* DAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,136,900	2,365,919	158,213	1,376,591	1,534,804	70,806	760,309	831,115
1	561000	Load Dispatching	0	2,117,493	2,117,493	0	1,364,089	1,364,089	0	753,404	753,404
1	562000	Station Expense	0	198,084	198,084	0	127,606	127,606	0	70,478	70,478
1	563000	Overhead Line Expense	0	575,163	575,163	0	370,520	370,520	0	204,643	204,643
1	565000	Transmission of Electricity by Others	0	13,220,310	13,220,310	0	8,516,524	8,516,524	0	4,703,786	4,703,786
1	566000	Miscellaneous Transmission Expense	0	1,509,758	1,509,758	0	972,586	972,586	0	537,172	537,172
1	567000	Rent	0	155,925	155,925	0	100,447	100,447	0	55,478	55,478
MAINTENANCE											
1	568000	Supervision & Engineering	0	607,409	607,409	0	391,293	391,293	0	216,116	216,116
1	569000	Structures	1,172	271,326	272,498	723	174,788	175,511	449	96,538	96,987
1	570000	Station Equipment	0	1,247,983	1,247,983	0	803,951	803,951	0	444,032	444,032
1	571000	Overhead Lines	19,646	1,617,643	1,637,289	17,850	1,042,086	1,059,936	1,796	575,557	577,353
1	572000	Underground Lines	0	10,918	10,918	0	7,033	7,033	0	3,885	3,885
1	573000	Service Miscellaneous	0	10,285	10,285	0	6,626	6,626	0	3,659	3,659
TOTAL TRANSMISSION OPERATING EXP			249,837	23,679,197	23,929,034	176,786	15,254,140	15,430,926	73,051	8,425,057	8,498,108
1	403X40	Deprec Exp-Prod Plant (403X10, 403X20, 403X30)	0	26,882,294	26,882,294	0	17,317,574	17,317,574	0	9,564,720	9,564,720
1	404X30	Depreciation Expense--Transmission Plant	0	9,367,738	9,367,738	0	6,034,697	6,034,697	0	3,333,041	3,333,041
1	404X30	Amortization of Limited-Term Plant	2,785	92,178	94,963	2,785	59,381	62,166	0	32,797	32,797
1	404X20	Amortization of Hydro Licensing Costs	0	505,375	505,375	0	325,563	325,563	0	179,812	179,812
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 Aeq Adj--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	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407322	Reg Debt Spokane River Relicence	199	0	199	0	0	0	199	0	199
99	407323	Reg Debt Spokane River Relicence	-133,811	0	-133,811	-108,365	0	-108,365	-25,446	0	-25,446
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debt Lake CDA CDR Fund	0	16,667	16,667	0	10,737	10,737	0	5,930	5,930
99	407324	Reg Credit Lake CDA CDR Fund	-10,737	0	-10,737	-10,737	0	-10,737	0	0	0
99	407380	Amortization of Wartisla Generators	183,908	0	183,908	153,132	0	153,132	30,776	0	30,776
1	407382	Reg Debt Amt CDA Settlement	0	437,399	437,399	0	281,772	281,772	0	155,627	155,627
99	407382	Reg Debt Amt CDA Settlement	879	0	879	0	0	0	879	0	879
99	407482	Reg Credit Amt Lake CDA Settlement	-400,769	0	-400,769	-281,772	0	-281,772	-118,997	0	-118,997
99	407482	Reg Credit Amt Lake CDA Settlement	-425,280	0	-425,280	0	0	0	-425,280	0	-425,280
99	407420	Amortization of CCX Credits	-92,063	0	-92,063	0	0	0	-92,063	0	-92,063
99	407450	Amortization of CS2 Levelized Return	-4,340,554	0	-4,340,554	-2,830,256	0	-2,830,256	-1,510,298	0	-1,510,298
99	407450	Amortization of BPA Residential Exchange Credit	0	13,565,049	13,565,049	0	8,738,605	8,738,605	0	4,826,444	4,826,444
TOTAL DEP/AMT/TAxes OTHER THEN FIT			-2,904,239	50,866,700	47,962,461	-728,031	32,768,329	32,040,298	-2,176,208	18,098,871	15,922,163
TOTAL PRODUCTION & TRANS EXPENSE			56,753,703	541,722,367	598,476,070	33,370,744	348,977,549	382,348,293	23,382,959	192,744,818	216,127,777



<b>ELECTRIC OPERATING STATEMENT</b>		Report ID:
For Twelve Months Ended September 30, 2009		E-OPS-12A
Average of Monthly Averages Basis		
Ref/asis	Account	Description

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

E-OTX	Account	Description	Direct		Allocated		Total		Direct		Allocated		Total		Direct		Allocated		Total		
<b>DISTRIBUTION EXPENSES:</b>																					
<b>OPERATION:</b>																					
3	580000	Supervision & Engineering	382,179	950,193	1,332,372	235,632	628,904	864,536	146,547	321,289	467,836										
3	582000	Station Expense	511,942	14,102	526,044	324,873	9,334	334,207	187,069	4,768	191,837										
3	583000	Overhead Line Expense	923,214	716,795	1,640,009	532,193	474,425	1,006,618	391,021	242,370	633,391										
3	584000	Underground Line Expense	691,025	1,914	692,939	427,296	1,267	428,563	263,729	647	264,376										
3	585000	Street Light & Signal System Operation Expense	199,330	120	199,450	39,882	79	39,961	159,448	41	159,489										
3	586000	Meter Expense	1,524,134	0	1,524,134	1,428,842	0	1,428,842	95,292	0	95,292										
3	587000	Customer Installations Expense	836,695	3,498	840,193	448,036	2,315	450,351	388,659	1,183	389,842										
3	588000	Miscellaneous Distribution Expense	2,762,957	2,254,139	5,017,096	1,900,874	1,491,947	3,392,821	862,083	762,192	1,624,275										
3	589000	Rent	97,461	253,410	350,871	97,436	167,724	265,160	25	85,686	85,711										
<b>MAINTENANCE:</b>																					
3	590000	Supervision & Engineering	486,676	804,771	1,291,447	298,910	532,654	831,564	187,766	272,117	459,883										
3	591000	Structures	295,226	405	295,631	181,445	268	181,713	113,781	137	113,918										
3	592000	Station Equipment	782,035	58,585	840,620	549,715	38,776	588,491	232,320	19,809	252,129										
3	593000	Overhead Lines	7,135,622	246	7,135,868	4,294,828	163	4,294,991	2,840,794	83	2,840,877										
3	594000	Underground Lines	1,035,113	0	1,035,113	750,856	0	750,856	284,257	0	284,257										
3	595000	Line Transformers	688,922	218,155	907,077	577,626	144,390	722,016	111,296	73,765	185,061										
3	596000	Street Light & Signal System Maintenance Exp	600,452	0	600,452	446,070	0	446,070	154,382	0	154,382										
3	597000	Meters	153,551	0	153,551	108,192	0	108,192	45,359	0	45,359										
3	598000	Miscellaneous Distribution Expense	257,261	10,704	267,965	173,676	7,085	180,761	83,585	3,619	87,204										
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			19,363,795	5,287,037	24,650,832	12,816,382	3,499,331	16,315,713	6,547,413	1,787,706	8,335,119										
<b>Depreciation Expense--Distribution Plant</b>			26,091,576	0	26,091,576	16,603,917	0	16,603,917	9,487,659	0	9,487,659										
<b>Taxes Other Than FTR--Distribution</b>			39,931,856	0	39,931,856	35,144,829	0	35,144,829	4,787,027	0	4,787,027										
<b>TOTAL DISTRIBUTION EXPENSES</b>			85,387,227	5,287,037	90,674,264	64,565,128	3,499,331	68,064,459	20,822,099	1,787,706	22,609,805										
<b>CUSTOMER ACCOUNTS EXPENSES:</b>																					
2	901000	Supervision	0	534,970	534,970	0	351,556	351,556	0	183,414	183,414										
2	902000	Meter Reading Expenses	2,417,310	76,735	2,494,045	2,095,764	50,426	2,146,190	321,546	26,309	347,855										
E-903	903XXX	Customer Records & Collection Expenses	1,794,675	6,301,559	8,096,234	1,293,416	4,123,820	5,417,236	501,259	2,177,739	2,678,998										
2	904000	Uncollectible Accounts	0	2,540,677	2,540,677	0	1,669,606	1,669,606	0	871,071	871,071										
2	905000	Misc Customer Accounts	0	210,626	210,626	0	138,413	138,413	0	72,213	72,213										
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			4,211,985	9,664,567	13,876,552	3,389,180	6,333,821	9,723,001	822,805	3,330,746	4,153,551										
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>																					
E-908	908XXX	Customer Assistance Expenses	21,577,585	517,898	22,095,483	17,104,848	340,337	17,445,185	4,472,737	177,561	4,650,298										
2	909000	Advertising	66,276	4,848	71,124	50,034	3,186	53,220	16,242	1,662	17,904										
2	910000	Misc Customer Service & Info Exp	0	107,435	107,435	0	70,601	70,601	0	36,834	36,834										
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			21,643,861	630,181	22,274,042	17,154,882	414,124	17,569,006	4,488,979	216,057	4,705,036										

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended September 30, 2009		E-OPS-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* DAHO \*\*\*\*\*

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:									
2	911000	Supervision	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	4,431	0	318,244	318,244	4,431	166,035	170,466
2	913000	Advertising	3,073	3,073	13,798	16,871	0	7,198	7,198
2	916000	Miscellaneous Sales Expenses	231,087	219,413	30,127	249,540	11,674	15,718	27,392
		TOTAL SALES EXPENSES	238,591	222,486	362,169	584,655	16,105	188,951	205,056

ADMINISTRATIVE & GENERAL EXPENSES:

4	920000	Salaries	220,868	21,952,310	22,173,178	121,963	14,421,790	14,543,753	98,905	7,530,520	7,629,425
4	921000	Office Supplies & Expenses	179	4,057,454	4,057,633	119	2,665,585	2,665,704	60	1,391,869	1,391,929
4	922000	Admin Exp Transferred--Credit	0	-47,005	-47,005	0	-30,880	-30,880	0	-16,125	-16,125
4	923000	Outside Services Employed	0	11,173,172	11,173,172	0	7,340,327	7,340,327	0	3,832,845	3,832,845
4	924000	Property Insurance Premium	0	1,227,018	1,227,018	0	806,102	806,102	0	420,916	420,916
4	925XXX	Injuries and Damages	2,451	3,608,394	3,610,845	2,451	2,370,571	2,373,022	0	1,237,823	1,237,823
4	926XXX	Employee Pensions and Benefits	340,390	722,918	1,063,308	251,608	474,928	726,536	88,782	247,990	336,772
4	927000	Franchise Requirements	5,950	0	5,950	0	0	0	5,950	0	5,950
4	928000	Regulatory Commission Expenses	1,883,776	3,084,501	4,968,277	1,228,515	1,987,036	3,215,551	655,261	1,097,465	1,752,726
4	930000	Miscellaneous General Expenses	402,362	2,871,981	3,274,343	355,323	1,886,777	2,242,100	47,039	985,204	1,032,243
4	931000	Rents	64,048	389,211	453,259	52,817	255,696	308,513	11,231	133,515	144,746
4	935000	Maintenance of General Plant	673,054	7,233,597	7,906,651	212,133	4,752,184	4,964,317	460,921	2,481,413	2,942,334
		TOTAL ADMIN & GEN OPERATING EXP	3,593,078	56,273,551	59,866,629	2,224,929	36,930,116	39,155,045	1,368,149	19,343,435	20,711,584

DEPRECIATION EXPENSE--General Plant  
Amortization--Intangible Plant--Software  
Amortization of Leasehold Imp (404,XX50)  
TOTAL ADMIN & GENERAL EXPENSES  
TOTAL EXPENSES BEFORE FIT

			2,317,913	5,571,194	7,889,107	1,286,070	3,660,052	4,946,122	1,031,843	1,911,142	2,942,985
			0	4,054,552	4,054,552	0	2,663,678	2,663,678	0	1,390,874	1,390,874
			0	7,423	7,423	0	4,877	4,877	0	2,546	2,546
			5,910,991	65,906,720	71,817,711	3,510,999	43,258,723	46,769,722	2,399,992	22,647,997	25,047,989
			174,146,358	623,761,992	797,908,350	122,213,419	402,845,717	525,059,136	51,932,939	220,916,275	272,849,214

NET OPERATING INCOME BEFORE FIT

					151,853,192			89,059,426		62,793,766	
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FEDERAL INCOME TAX--Normal Accrual  
DEFERRED FEDERAL INCOME TAX  
ELECTRIC NET OPERATING INCOME

					5,405,963			4,246,578		1,159,385	
					21,631,865			10,544,071		11,087,794	
					124,815,364			74,268,777		50,546,587	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%
E-ALL	2	Number of Customers	100.000%
E-ALL	3	Direct Distribution Operating Expense	100.000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%
E-ALL	99	Not Allocated	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: E-555-12A
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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000 PURPA	0	171,956,639	171,956,639	0	110,774,467	110,774,467	0	61,182,172	61,182,172
99	555380 Idaho - WPI Amortization/Polatch Purchases	19,042,874	0	19,042,874	0	0	0	19,042,874	0	19,042,874
1	555550 Exchanges - Non Monetary	0	120,530	120,530	0	77,645	77,645	0	42,885	42,885
1	555700 Bookout Purchases	0	111,179,839	111,179,839	0	71,622,052	71,622,052	0	39,557,787	39,557,787
1	555710 Intercompany Purchase	0	685,420	685,420	0	441,548	441,548	0	243,872	243,872
TOTAL ACCOUNT 555		19,042,874	283,942,428	302,985,302	0	182,915,712	182,915,712	19,042,874	101,026,716	120,069,590

ALLOCATION RATIOS:

E-FALL	1	Production/Transmission Ratio	100.000%
E-FALL	99	Not Allocated	0.000%

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

ALLOCATION OF OTHER POWER SUPPLY EXP		Report ID:
EXPENSE--ACCOUNT 557		E-557-12A
For Twelve Months Ended September 30, 2009		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,034,314	5,034,314	0	3,243,105	3,243,105	0	1,791,209	1,791,209
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	34,242,341	34,242,341	0	22,058,916	22,058,916	0	12,183,425	12,183,425
1	557160	Power Supply Expense - Miscellaneous	0	-55,261	-55,261	0	-35,599	-35,599	0	-19,662	-19,662
99	557161	Unbilled Add-Ons	84,183	0	84,183	-34,379	0	-34,379	0	118,562	118,562
1	557170	Broker Fees - Power	0	118,530	118,530	0	76,357	76,357	0	42,173	42,173
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-3,566,676	0	-3,566,676	-3,566,676	0	-3,566,676	0	0	0
99	557290	Washington ERM Amortization	31,570,965	0	31,570,965	31,570,965	0	31,570,965	0	0	0
99	557380	Idaho PCA Deferred	-16,261,389	0	-16,261,389	0	0	0	-16,261,389	0	-16,261,389
99	557390	Idaho PCA Amortization	19,309,654	0	19,309,654	0	0	0	19,309,654	0	19,309,654
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
1	557700	Turbine Gas Bookout Expense	0	45,750	45,750	0	29,472	29,472	0	16,278	16,278
TOTAL ACCOUNT 557			31,955,439	39,386,484	71,341,923	28,467,408	25,372,773	53,840,181	3,488,031	14,013,711	17,501,742

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: E-903-12A
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Ref/Basis Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records and Collections	1,794,675	5,619,518	7,414,193	1,293,416	3,692,866	4,986,282	501,259	1,926,652	2,427,911
12	903920 A/R Sold - Program Fees	0	376,112	376,112	0	237,650	237,650	0	138,462	138,462
12	903930 A/R Sold - Maturity Yield Fee	0	305,929	305,929	0	193,304	193,304	0	112,625	112,625
TOTAL ACCOUNT 903		1,794,675	6,301,559	8,096,234	1,293,416	4,123,820	5,417,236	501,259	2,177,739	2,678,998

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%
E-ALL	12	Net Electric Plant	100.0000%

			65.715%
			63.186%
			34.285%
			36.814%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908		Report ID: E-908-12A
For Twelve Months Ended September 30, 2009		
Average of Monthly Averages Basis		

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	600	517,898	518,498	0	340,337	340,337	600	177,561	178,161
99	908600 DSM Tariff Rider Expense Offset	19,430,813	0	19,430,813	16,461,452	0	16,461,452	2,969,361	0	2,969,361
99	908610 Limited Income Tax Refund Program	264,890	0	264,890	264,890	0	264,890	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	598,100	0	598,100	378,506	0	378,506	219,594	0	219,594
99	908990 DSM Amortization	1,283,182	0	1,283,182	0	0	0	1,283,182	0	1,283,182
TOTAL ACCOUNT 908		21,577,585	517,898	22,095,483	17,104,848	340,337	17,445,185	4,472,737	177,561	4,650,298

ALLOCATION RATIOS:

E-ALL	2	Number of Customers
E-ALL	99	Not Allocated

100.000%  
0.000%

65.715%

34.285%

<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Twelve Months Ended September 30, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue		949,761,542	614,118,562	335,642,980
E-OPS	Operating & Maintenance Expense		671,971,375	433,655,415	238,315,960
E-OPS	Book Depreciation & Amortization		72,440,070	47,520,287	24,919,783
E-OTX	Taxes Other than FIT		53,496,905	43,883,434	9,613,471
	Net Operating Income Before FIT		151,853,192	89,059,426	62,793,766
E-INT	Less: Interest Expense		55,445,605	34,957,331	20,488,274
E-SCM	Add: Schedule M Additions		73,716,098	46,776,865	26,939,233
E-SCM	Less: Schedule M Deductions		149,646,134	85,504,304	64,141,830
	Taxable Net Operating Income		20,477,551	15,374,656	5,102,895
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		7,167,143	5,381,130	1,786,013
1	Production Tax Credit		(1,761,180)	(1,134,552)	(626,628)
	Total Net Federal Income Tax		5,405,963	4,246,578	1,159,385
E-DTE	Deferred FIT		21,631,865	10,544,071	11,087,794
	Total Net FIT/Deferred FIT		27,037,828	14,790,649	12,247,179

ALLOCATION RATIOS:

Ref	Ratio	Production/Transmission Ratio	
E-ALL 1	100.000%	64.420%	35.580%
E-ALL 99	0.000%	0.000%	0.000%

<b>ELECTRIC SCHEDULE M ITEMS</b>		Report ID:
For Twelve Months Ended September 30, 2009		E-SCM-12A
Average of Monthly Averages Basis		
Ref/Basis	Description	

	Ref/Basis	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
Schedule M Additions:									
12	997001	Contributions In Aid of Construction	0	3,845,525	0	2,429,833	2,429,833	0	
2	997002	Injuries and Damages	0	371,285	0	243,990	243,990	0	
12	997003	Salvage	0	-3,884,499	0	-2,454,460	-2,454,460	0	
99	997004	Boulder Park Write Off	-103,282	0	0	0	0	-103,282	
4	997005	FAS106 Current Retiree Medical Accrual	0	-230,106	0	-151,170	-151,170	0	
99	997007	Idaho PCA	3,048,265	0	0	0	0	3,048,265	
99	997008	Idaho DSM Book Amortization	1,283,182	0	0	0	0	1,283,182	
1	997009	Rathdrum Turbine Lease	0	-33,828	0	-21,792	-21,792	0	
1	997012	N.E. Tank Farm Diesel Spill	0	-11,502	0	-7,410	-7,410	0	
4	997015	Airplane Lease Payments	0	224,084	0	147,214	147,214	0	
12	997016	Redemption Expense Amortization	0	1,265,697	0	799,743	799,743	0	
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	0	2,450,031	0	
99	997018	DSM Tariff Rider	-564,753	0	1,747,060	0	1,747,060	-2,311,813	
4	997018	DSM Tariff Rider	0	-131	0	-86	-86	0	
1	997019	CSS Temporary Service Fees	219,221	0	49,680	0	49,680	169,541	
4	997020	FAS87 Current Pension Accrual	0	-13,595,779	0	-8,931,883	-8,931,883	0	
99	997021	Watsilla Generators Amortization	183,908	0	30,776	0	30,776	153,132	
99	997024	Keite Falls Disallowance	-134,592	0	-134,592	0	-134,592	0	
1	997025	BPA C&RD Receipts	0	0	0	0	0	0	
99	997028	RTO Funding Amortization	229,019	0	158,213	0	158,213	70,806	
99	997029	FAS106 Post Retirement Benefits	339,356	0	250,574	0	250,574	88,782	
12	997032	Interest Rate Swaps	0	1,250,291	0	790,009	790,009	0	
99	997033	BPA Residential Exchange	2,592,671	0	1,932,133	0	1,932,133	660,538	
99	997034	Montana Hydro Settlement	-174,540	0	-166,200	0	-166,200	-8,340	
4	997052	Noxon Spill	0	382,649	0	251,385	251,385	0	
2	997066	Miscellaneous Schedule M Additions	0	-1,467,901	0	-964,631	-964,631	0	
99	997064	Chicago Climate Exchange	444,782	0	0	0	0	444,782	
99	997065	Amortization - Unbilled Revenue Add-Ins	794,970	0	338,111	0	338,111	456,859	
E-OPS	997000	Book Depreciation (403,XX,404,XX & 406,XX)	28,511,321	46,480,754	17,924,515	30,065,822	47,990,337	10,586,806	16,414,932
TOTAL SCHEDULE M ADDITIONS			39,119,559	34,596,539	24,580,301	22,196,564	46,776,865	14,539,258	12,399,975
									27,001,738
									26,939,233



<b>ELECTRIC SCHEDULE M ITEMS</b>		Report ID:
For Twelve Months Ended September 30, 2009		E-SCM-12A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Description	Direct	Allocated	Direct	Allocated	Direct	Allocated
Schedule M DEDUCTIONS:							
1	997041 Radrurnm Turbine Lease, Tax	0	3,371,177	0	2,171,712	0	1,199,465
99	997043 Washington Deferred Power Costs	-28,004,289	0	-28,004,289	0	-28,004,289	0
1	997044 Non-Monetary Power Costs	0	-120,530	0	-77,645	0	-42,885
1	997045 Section 199 Manufacturing Deduction	0	4,592,850	0	2,958,714	0	1,634,136
4	997046 Nez Perce Settlement	16,796	0	22,008	0	-5,212	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-239,886	0	0	0	-239,886	0
12	997048 AFUDC	0	0	0	0	0	0
11	997049 Tax Depreciation	0	132,693,730	0	84,909,391	0	47,784,339
99	997050 CS2 Levelized Return	92,063	0	0	0	92,063	0
99	997051 Wind Generation AFUDC - ID	106,366	0	0	0	106,366	0
4	997053 Renewable Energy Certificate Fees	0	174,000	0	114,311	0	59,689
99	997054 Spokane River Relicensing	133,575	0	108,341	0	25,234	0
99	997058 Colstrip Settlement - ID	-654,239	0	0	0	-654,239	0
99	997059 Colstrip Settlement - WA	-2,539,712	0	-2,539,712	0	0	0
1	997061 CDA Lake Settlement - AN	0	9,966,667	0	6,420,527	0	3,546,140
99	997061 CDA Lake Settlement	9,613	0	21,473	0	-11,860	0
4	997062 Gain on Sale of Office Bldg	0	196,092	0	128,825	0	67,267
1	997063 CDA Lake Settlement - AN	0	27,360,946	0	17,625,921	0	9,735,025
99	997063 CDA Lake Settlement	490,915	0	356,327	0	134,588	0
1	997067 CDA IPA Fund	0	2,000,000	0	1,288,400	0	711,600
<b>TOTAL SCHEDULE M DEDUCTIONS</b>		<b>-30,588,798</b>	<b>180,234,932</b>	<b>-30,035,852</b>	<b>115,540,156</b>	<b>-552,946</b>	<b>64,694,776</b>
							<b>64,141,830</b>

ALLOCATION RATIOS:

		100.0000%	64.420%	35.580%
E-ALL	1 Production/Transmission Ratio	100.0000%	64.420%	35.580%
E-ALL	2 Number of Customers	100.0000%	65.715%	34.285%
E-ALL	3 Direct Distribution Operating Expense	100.0000%	66.187%	33.813%
E-ALL	4 Jurisdictional 4-Factor Ratio	100.0000%	65.696%	34.304%
E-ALL	10 Net Electric Distribution Plant	100.0000%	61.273%	38.727%
E-ALL	11 Book Deprec (0403,XX, 0404,11 & 0406,XX)	100.0000%	63.989%	36.011%
E-ALL	12 Net Electric Plant	100.0000%	63.186%	36.814%
E-ALL	99 Not Allocated	0.0000%	0.0000%	0.0000%

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID:
For Twelve Months Ended September 30, 2009	E-DTE-12A
Average of Monthly Averages Basis	

Ref/Basis	Acct No	Description	System		
			Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated	34,620,501	22,189,318	12,431,183
99	410100	Deferred Federal Income Tax Expense - Washington	-10,104,531	-10,104,531	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-337,063	0	-337,063
		Sub-Total	24,178,907	12,084,787	12,094,120
14	411100	Deferred Federal Income Tax Expense - Allocated	335,224	214,855	120,369
99	411100	Deferred Federal Income Tax Expense - Washington	-1,755,571	-1,755,571	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-1,126,695	0	-1,126,695
		Sub-Total	-2,547,042	-1,540,716	-1,006,326
		Total Deferred Federal Income Tax Expense	21,631,865	10,544,071	11,087,794

E-ALL	14	Net Allocated Schedule M's	100.000%	64.093%	35.907%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC	Report ID:
For Twelve Months Ended September 30, 2009	E-INT-12A
Average of Monthly Averages Basis	

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		1,563,038,537	994,235,817
	Interest Deduction for FTT Calculation		55,445,605	34,957,331
				20,488,274

- 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 September 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	Direct	Allocated	Total	Direct	Allocated	Total			
<b>PRODUCTION &amp; TRANSMISSION</b>													
1	408130	0	17,970	17,970	0	11,576	11,576	0	6,394	6,394	0	496,791	496,791
1	408140	0	1,396,265	1,396,265	0	899,474	899,474	0	496,791	496,791	0	3,034,431	3,034,431
1	408150	0	8,528,474	8,528,474	0	5,494,043	5,494,043	0	3,034,431	3,034,431	0	1,187,422	1,187,422
1	408180	0	3,337,331	3,337,331	0	2,149,909	2,149,909	0	1,187,422	1,187,422	0	101,406	101,406
1	409100	0	285,009	285,009	0	183,603	183,603	0	101,406	101,406	0	4,826,444	4,826,444
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>		0	13,565,049	13,565,049	0	8,738,605	8,738,605	0	4,826,444	4,826,444	0	9,613,471	9,613,471
<b>DISTRIBUTION</b>													
99	408110	17,179,283	0	17,179,283	17,179,283	0	17,179,283	0	0	0	0	2,891,663	2,891,663
99	408120	18,112,441	0	18,112,441	15,220,778	0	15,220,778	0	0	0	0	3,469	3,469
99	408160	3,469	0	3,469	0	0	0	0	0	0	0	1,649,240	1,649,240
99	408170	4,394,008	0	4,394,008	2,744,768	0	2,744,768	0	0	0	0	242,655	242,655
99	409100	242,655	0	242,655	0	0	0	0	0	0	0	4,787,027	4,787,027
<b>TOTAL DISTRIBUTION</b>		39,931,856	0	39,931,856	35,144,829	0	35,144,829	0	0	0	0	4,787,027	4,787,027
<b>TOTAL TAXES OTHER THAN FIT</b>		39,931,856	13,565,049	53,496,905	35,144,829	8,738,605	43,883,434	4,787,027	4,826,444	9,613,471			

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

		64.420%	35.580%
		65.696%	34.304%
		0.0000%	0.0000%

ELECTRIC UTILITY PLANT		Report ID:
For Twelve Months Ended September 30, 2009		E-PL1-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			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	50,889	23,645,788	23,696,677	0	15,232,604	15,283,493	0	8,413,164	8,413,164
1	303000	Misc Intangible Plant	153,179	2,080,823	2,234,002	153,179	1,340,466	1,493,645	0	740,357	740,357
4	C-IP1	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721	0	52,593	52,593
4	C-IP1	Misc Intangible Plant-PC Software (303100)	0	13,361,137	13,361,137	0	8,777,733	8,777,733	0	4,583,404	4,583,404
4	C-IP1	Misc Intangible Plant-PC Software (303110)	0	7,248,324	7,248,324	0	4,761,859	4,761,859	0	2,486,465	2,486,465
TOTAL INTANGIBLE PLANT			204,068	46,489,366	46,693,434	204,068	30,213,383	30,417,451	0	16,275,983	16,275,983
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,623	2,231,623	0	1,437,612	1,437,612	0	794,011	794,011
1	311XXX	Structures & Improvements	0	124,909,379	124,909,379	0	80,466,622	80,466,622	0	44,442,757	44,442,757
1	312000	Boiler Plant	0	164,085,275	164,085,275	0	105,703,734	105,703,734	0	58,381,541	58,381,541
1	314000	Turbogenerator Units	0	47,823,735	47,823,735	0	30,808,050	30,808,050	0	17,015,685	17,015,685
1	315000	Accessory Electric Equipment	0	26,450,328	26,450,328	0	17,039,301	17,039,301	0	9,411,027	9,411,027
1	316000	Miscellaneous Power Plant Equipment	0	15,563,337	15,563,337	0	10,025,902	10,025,902	0	5,537,435	5,537,435
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	381,063,677	381,063,677	0	245,481,221	245,481,221	0	135,582,456	135,582,456
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,839,241	55,839,241	0	35,971,639	35,971,639	0	19,867,602	19,867,602
1	331XXX	Structures & Improvements	0	39,942,599	39,942,599	0	25,731,022	25,731,022	0	14,211,577	14,211,577
1	332XXX	Reservoirs, Dams, & Waterways	0	116,444,073	116,444,073	0	75,013,272	75,013,272	0	41,430,801	41,430,801
1	333000	Waterwheels, Turbines, & Generators	0	130,568,884	130,568,884	0	83,983,635	83,983,635	0	46,385,249	46,385,249
1	334000	Accessory Electric Equipment	0	31,523,526	31,523,526	0	20,307,455	20,307,455	0	11,216,071	11,216,071
1	335XXX	Miscellaneous Power Plant Equipment	0	6,802,087	6,802,087	0	4,381,904	4,381,904	0	2,420,183	2,420,183
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	382,919,973	382,919,973	0	246,677,045	246,677,045	0	136,242,928	136,242,928
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	15,621,930	15,621,930	0	10,063,647	10,063,647	0	5,558,283	5,558,283
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	197,958,164	197,958,164	0	127,524,649	127,524,649	0	70,433,515	70,433,515
1	345000	Accessory Electric Equipment	0	15,853,585	15,853,585	0	10,212,879	10,212,879	0	5,640,706	5,640,706
1	346000	Miscellaneous Power Plant Equipment	0	1,353,238	1,353,238	0	871,756	871,756	0	481,482	481,482
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,605,932	274,605,932	0	176,901,141	176,901,141	0	97,704,791	97,704,791
TOTAL PRODUCTION PLANT			0	1,038,589,582	1,038,589,582	0	669,059,407	669,059,407	0	369,530,175	369,530,175

ELECTRIC UTILITY PLANT		Report ID:
For Twelve Months Ended September 30, 2009		E-PL-1-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
TRANSMISSION PLANT:								
1	350XXX	Land & Land Rights	0	15,541,358	0	10,011,743	0	5,529,615
1	352XXX	Structures & Improvements	0	15,760,068	0	10,152,636	0	5,607,432
1	353000	Station Equipment	0	173,269,576	0	111,620,261	0	61,649,315
1	354000	Towers & Fixtures	0	17,102,761	0	11,017,599	0	6,085,162
1	355000	Poles & Fixtures	0	128,733,222	0	82,929,942	0	45,803,280
1	356000	Overhead Conductors & Devices	0	103,920,887	0	66,945,835	0	36,975,052
1	357000	Underground Conductors & Devices	0	2,605,488	0	1,678,455	0	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	0	1,501,032	0	829,040
1	359000	Roads & Trails	0	1,872,246	0	1,206,101	0	666,145
TOTAL TRANSMISSION PLANT			0	461,135,678	0	297,063,604	0	164,072,074
DISTRIBUTION PLANT:								
99	360200	Land & Land Rights	4,182,747	0	3,217,740	0	965,007	0
99	360400	Land Easements	69,041	0	60,287	0	8,754	0
99	361000	Structures & Improvements	12,487,281	0	9,240,475	0	3,246,806	0
99	362000	Station Equipment	87,429,202	0	56,609,860	0	30,819,342	0
99	364000	Poles, Towers, & Fixtures	200,496,062	0	121,717,737	0	78,778,325	0
99	365000	Overhead Conductors & Devices	131,094,683	0	77,554,031	0	53,540,652	0
99	366000	Underground Conductors & Devices	71,845,799	0	44,202,337	0	27,643,462	0
99	367000	Underground Conductors & Devices	116,832,779	0	74,558,300	0	42,274,479	0
99	368000	Line Transformers	162,374,134	0	104,514,977	0	57,859,157	0
99	369XXX	Services	111,255,673	0	68,651,530	0	42,604,143	0
99	370000	Meters	40,413,403	0	16,048,770	0	24,364,633	0
99	373XXX	Street Light & Signal Systems	28,060,012	0	15,562,466	0	12,497,546	0
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			966,540,816	0	591,938,510	0	374,602,306	0
GENERAL PLANT: (From Report C-GPL)								
4	389XXX	Land & Land Rights	819,213	1,927,469	371,881	1,266,270	447,332	661,199
4	390XXX	Structures & Improvements	6,255,921	26,905,230	1,705,753	17,675,660	4,550,168	9,229,570
4	391XXX	Office Furniture & Equipment	0	21,854,131	0	14,357,290	0	7,496,841
4	392XXX	Transportation Equipment	6,942,364	4,738,187	4,852,913	3,112,799	2,089,451	1,625,388
4	393000	Stores Equipment	312,465	811,326	121,465	533,009	191,000	278,317
4	394000	Tools, Shop & Garage Equipment	1,765,210	3,352,934	1,323,347	2,202,744	441,863	1,150,190
4	395000	Laboratory Equipment	443,193	1,897,156	265,225	1,246,356	177,968	650,800
4	396XXX	Power Operated Equipment	17,166,097	6,395,145	11,039,602	4,201,354	6,126,495	2,193,791
4	397XXX	Communications Equipment	10,996,497	40,917,669	5,708,994	26,881,272	4,387,503	14,036,397
4	398000	Miscellaneous Equipment	7,813	379,067	2,322	249,032	5,491	130,035
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
TOTAL GENERAL PLANT			43,808,773	109,178,314	25,391,502	71,725,786	18,417,271	37,452,528
OTHER PLANT								
1	182381	CDA Post Falls Settlement	0	27,360,946	0	17,625,921	0	9,735,025
TOTAL PLANT IN SERVICE			1,010,553,657	1,682,753,886	617,534,080	1,085,688,101	393,019,577	597,065,785
CONSTRUCTION WORK IN PROGRESS								
99	107XXX	GROSS ELECTRIC PLANT	1,010,553,657	1,682,753,886	617,534,080	1,085,688,101	393,019,577	597,065,785
TOTAL PLANT IN SERVICE			1,010,553,657	1,682,753,886	617,534,080	1,085,688,101	393,019,577	597,065,785
CONSTRUCTION WORK IN PROGRESS			0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,010,553,657	1,682,753,886	617,534,080	1,085,688,101	393,019,577	597,065,785

ELECTRIC UTILITY PLANT		Report ID:
For Twelve Months Ended September 30, 2009		E-PLT-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION								
1	108X01	Steam Production Plant	0	246,441,667	246,441,667	0	158,757,722	158,757,722
1	108000	Hydro Production Plant	0	92,813,787	92,813,787	0	59,790,642	59,790,642
1	108X03	Other Production Plant	0	48,897,754	48,897,754	0	31,499,933	31,499,933
1	108X04	Transmission Plant	0	153,277,053	153,277,053	0	98,741,078	98,741,078
E-ADP	108X05	Distribution Plant	292,885,463	0	292,885,463	179,172,682	0	179,172,682
E-ADP	108X06	General Plant - Non-Transportation	14,460,331	41,122,121	55,582,452	8,090,026	27,015,589	35,105,615
E-ADP	108X07	General Plant - Transportation	3,789,309	2,586,242	6,375,551	2,648,850	1,699,058	4,347,908
1	108X01	Less: Prod. Plc. Asset Recovery Oblig. (Note 1)	0	-221,924	-221,924	0	-142,963	-142,963
TOTAL ACCUMULATED DEPRECIATION			311,135,103	584,916,700	896,051,803	189,911,558	377,361,059	567,272,617
ACCUMULATED AMORTIZATION								
1	111X20/30	Intangible Plant--Production & Transmission	12,328	3,684,626	3,696,954	12,328	2,373,636	2,385,964
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	284	110,962
4	111X06	Leasehold Improvements (From Report C-AAM)	0	74,681	74,681	0	49,062	49,062
E-CAM	111X08	Intangible Plant-Computer Software	0	9,437,059	9,437,059	0	6,199,770	6,199,770
TOTAL ACCUMULATED AMORTIZATION			123,006	13,196,798	13,319,804	123,006	8,622,752	8,745,758
NET ELECTRIC UTILITY PLANT			699,295,548	1,084,640,388	1,783,935,936	427,499,516	699,704,290	1,127,203,806
						271,796,032	384,936,098	656,732,130

ALLOCATION RATIOS:			
E-ALL	1	Production/Transmission Ratio	100.000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%
E-ALL	99	Not Allocated	0.000%

			64.420%		35.580%
			65.696%		34.304%
			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	Report ID:
For Twelve Months Ended September 30, 2009	E-APL-12A
Average of Monthly Averages Basis	
Ref/Basis	Description (Accounts)

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

E-PLT	NET ELECTRIC PLANT IN SERVICE	DIRECT		ALLOCATED		TOTAL		DIRECT		ALLOCATED		TOTAL	
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
	ADJUSTMENTS:												
	ACCUMULATED DEFERRED INCOME TAX:												
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	0	0	0
99	CIAC-Distribution Plant (190610)	12,423,932	0	7,874,517	0	7,874,517	0	4,549,415	0	4,549,415	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	188,747	0	123,999	123,999	0	0	64,748	64,748	0	0	0
12	Deferred F.I.T. - Plant In Service (282900)	0	-242,602,218	0	-153,290,637	-153,290,637	0	0	-89,311,581	-89,311,581	0	0	0
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,882,745	0	-5,835,608	-5,835,608	0	0	-3,047,137	-3,047,137	0	0	0
99	ADFTT - Boulder Park Idaho Write Off (190040)	655,194	0	0	0	0	0	655,194	0	655,194	0	0	0
99	ADFTT - Lake CDA CDR Fund (283322)	-5,066	0	0	0	0	0	-5,066	0	-5,066	0	0	0
1	ADFTT - Lake CDA CDR Fund (283324)	0	-290,176	0	-186,931	-186,931	0	0	-103,245	-103,245	0	0	0
99	ADFTT - MT Lease Payments (283365)	-2,729,431	0	-1,798,773	0	-1,798,773	0	-930,658	0	-930,658	0	0	0
1	ADFTT - MT Lease Payments (283382)	-159,889	-7,643,506	-123,119	-4,923,947	-5,047,066	-36,770	-2,719,559	-2,719,559	-2,719,559	-36,770	-1,093,825	-1,093,825
12	Electric portion of Bond Redemptions (283850)	0	-2,971,219	0	-1,877,394	-1,877,394	0	0	-1,093,825	-1,093,825	0	0	0
1	Colstrip PCB (283200)	0	-628,764	0	-405,050	-405,050	0	0	-223,714	-223,714	0	0	0
	TOTAL ACCUM DEFERRED INCOME TAX	10,184,740	-262,829,881	5,952,625	-166,395,568	-160,442,943	4,232,115	-96,434,313	-92,202,198				

OTHER ADJUSTMENTS:

99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-5,247,725	0	-5,247,725	0	-2,063,509	0	-2,063,509	0	0	0
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,475,140	0	3,929,847	0	3,929,847	0	1,545,293	0	1,545,293	0	0	0
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	0	0	0	0	-2,600,000	0	-2,600,000	0	0	0
99	Boulder Park Disallowed Accumulated Depr (108050)	728,010	0	0	0	0	0	728,010	0	728,010	0	0	0
1	Weatherization Loans - Sandpoint (124350)	65,177	0	0	0	0	0	65,177	0	65,177	0	0	0
99	DSM Programs (186710)	963,637	0	0	0	0	0	963,637	0	963,637	0	0	0
99	Invest in Exchange Power (124900, 124930)	25,520,761	0	25,520,761	0	25,520,761	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	1,110,999	0	1,110,999	0	2,355,642	0	2,355,642	0	0	0
99	Colstrip Disallowed AFUDC (111100)	-2,203,792	0	-706,277	0	-706,277	0	-1,497,515	0	-1,497,515	0	0	0
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	-1,917,733	0	-1,917,733	0	1,917,733	0	1,917,733	0	0	0
99	Interest accrued on PGE Ratebase Credit - Washington	0	0	0	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	59,157	0	0	0	0	0	59,157	0	59,157	0	0	0
1	Lake CDA CDR Refund (182324)	0	0	0	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	7,798,374	0	5,139,350	0	5,139,350	0	2,659,024	0	2,659,024	0	0	0
99	Nez Perce Settlement - Idaho (186800)	325,124	0	0	0	0	0	325,124	0	325,124	0	0	0
4	Gain on Sale of General Office Bldg (253850)	0	-539,253	0	-354,268	-354,268	0	-184,985	0	-184,985	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,286,995	-539,253	27,829,222	-354,268	27,474,954	4,457,773	-184,985	4,272,788				
	NET RATE BASE	741,767,283	821,271,254	461,281,363	532,954,454	994,235,817	280,485,920	288,316,800	568,802,720				

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.0000%	63.186%	36.814%
E-ALL	13	Net Electric General Plant	100.0000%	63.347%	36.653%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended September 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	3,574,905	2,575,505	691,601	307,799
8		1,451	0	1,001	450
9		9,703	7,666	2,037	0
	TOTAL	3,586,059	2,583,171	694,639	308,249
7	404X32 PC Software	1,654,381	1,191,882	320,057	142,442
8		85,773	0	59,166	26,607
9		0	0	0	0
	TOTAL	1,740,154	1,191,882	379,223	169,049
7	404X50 Leasehold Improvements	10,303	7,423	1,993	887
8		0	0	0	0
9		0	0	0	0
	TOTAL	10,303	7,423	1,993	887
	TOTAL	5,336,516	3,782,476	1,075,855	478,185

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 Gas 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%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended September 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	6,149,374	4,430,255	1,189,658	529,461
8	Utility 8	127,275	0	87,794	39,481
9	Utility 9	681,304	538,257	143,047	0
9	Utility 9 - Washington	98,367	77,714	20,653	0
9	Utility 9 - Idaho	336,919	266,179	70,740	0
TOTAL ACCOUNT 403		7,393,239	5,312,405	1,511,892	568,942
7	403X70 Utility 7	1,952	1,406	378	168
9	Utility 9	13,905	10,986	2,919	0
TOTAL ACCOUNT 403		15,857	12,392	3,297	168

ALLOCATION RATIOS:

Ref/Basis	Description	100.0000%	72.044%	19.346%	8.610%
E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
E-ALL 8	Gas North/Oregon Gas 4-Factor	100.0000%	0.0000%	68.980%	31.020%
E-ALL 9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.0000%

COMMON GENERAL PLANT For Twelve Months Ended September 30, 2009 Average of Monthly Averages Basis		Report ID: C-GPL-12A												
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC *****														
99	389XXXX	Land & Land Rights	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 0	258,386	0	0	0	0	258,386	0	0	0	0	0	0
99		Utility 1	397,370	0	0	0	0	0	0	0	0	397,370	0	397,370
99		Utility 2	2,354,874	0	0	1,696,545	1,696,545	0	0	455,574	455,574	0	202,755	202,755
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	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		TOTAL ACCOUNT	4,306,715	371,881	447,332	1,927,469	2,746,682	357,216	91,800	510,892	959,908	397,370	202,755	600,125
***** GAS NORTH *****														
***** OREGON GAS *****														
99	390XXXX	Structures & Improvements	2,212,531	450,428	1,146,507	615,596	2,212,531	0	0	0	0	0	0	0
99		Utility 0	865,884	0	0	0	0	865,884	0	0	0	0	0	0
99		Utility 1	3,160,830	0	0	0	0	0	0	0	0	3,160,830	0	3,160,830
99		Utility 2	32,508,580	0	0	23,420,481	23,420,481	0	0	6,289,110	6,289,110	0	2,798,989	2,798,989
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	1,588,938	1,255,325	0	0	1,255,325	333,613	0	0	333,613	0	0	0
9		Utility 9 - Idaho	4,308,213	0	3,403,661	0	3,403,661	0	904,552	0	904,552	0	0	0
9		Utility 9 - Allocated	3,631,655	0	0	2,869,153	2,869,153	0	0	763,502	763,502	0	0	0
		TOTAL ACCOUNT	48,276,631	1,705,753	4,550,168	26,905,230	33,161,151	1,199,497	904,552	7,051,612	9,155,661	3,160,830	2,798,989	5,959,819
*****														
99	391XXXX	Office Furniture & Equipment	832,206	0	0	832,206	832,206	0	0	0	0	0	0	0
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	29,179,286	0	0	21,021,925	21,021,925	0	0	5,645,025	5,645,025	0	2,512,337	2,512,337
8		Utility 8	378,938	0	0	0	0	0	0	261,391	261,391	0	117,547	117,547
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,390,430	0	0	21,854,131	21,854,131	0	0	5,906,416	5,906,416	0	2,629,884	2,629,884
*****														
99	392XXXX	Transportation Equipment	10,002,556	4,228,552	1,685,750	4,088,254	10,002,556	0	0	0	0	0	0	0
99		Utility 0	4,210,414	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	1,915,280	0	0	0	0	2,715,569	926,635	568,210	4,210,414	0	0	0
99		Utility 2	150,138	0	0	108,165	108,165	0	0	29,046	29,046	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 - Wa	790,290	624,361	0	0	624,361	165,929	0	0	165,929	0	0	0
9		Utility 9 - Idaho	510,988	0	403,701	0	403,701	0	107,287	0	107,287	0	0	0
9		Utility 9 - Allocated	685,748	0	0	541,768	541,768	0	0	143,980	143,980	0	0	0
		TOTAL ACCOUNT	18,265,414	4,852,913	2,089,451	4,738,187	11,680,551	2,881,498	1,033,922	741,236	4,656,656	1,915,280	12,927	1,928,207

COMMON GENERAL PLANT		Report ID: C-GPL-12A	
For Twelve Months Ended September 30, 2009			
Ref/Basis	Account	Description	Total

		***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
393000	Stores Equipment											
99	Utility 0	13,076	17,952	311,649	342,677	0	0	0	0	0	0	0
99	Utility 1	84,271	0	0	84,271	0	0	0	84,271	0	0	0
99	Utility 2	57,392	0	0	57,392	0	0	0	57,392	0	0	57,392
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0
7	Utility 8	0	0	0	0	0	0	0	0	0	0	0
8	Utility 9 - Wa	108,389	0	0	108,389	28,805	0	0	28,805	0	0	28,805
9	Utility 9 - Idaho	219,037	173,048	0	392,085	0	45,989	0	45,989	0	0	45,989
9	Utility 9 - Allocated	632,470	0	499,677	1,132,147	0	0	132,793	132,793	0	0	132,793
	TOTAL ACCOUNT	1,473,041	121,465	191,000	1,785,506	113,076	45,989	132,793	291,858	57,392	0	57,392

		***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
394000	Tools, Shop, & Garage Equipment											
99	Utility 0	1,288,547	434,335	1,691,423	3,414,305	0	0	0	3,414,305	0	0	3,414,305
99	Utility 1	1,873,534	0	0	1,873,534	991,171	455,707	0	1,446,878	0	0	1,446,878
99	Utility 2	972,539	0	0	972,539	0	0	0	972,539	0	0	972,539
7	Utility 7	1,987,755	0	1,432,058	3,420,813	0	0	384,551	3,805,364	0	171,146	3,976,510
8	Utility 8	835,909	0	0	835,909	0	0	0	835,909	0	259,299	1,095,208
9	Utility 9 - Wa	44,049	34,800	0	78,849	9,249	0	0	9,249	0	0	9,249
9	Utility 9 - Idaho	9,528	0	7,528	17,056	0	2,000	0	2,000	0	0	2,000
9	Utility 9 - Allocated	290,432	0	0	290,432	0	0	60,979	60,979	0	0	60,979
	TOTAL ACCOUNT	9,428,051	1,323,347	441,863	11,193,261	1,090,420	457,707	1,448,796	2,996,923	972,539	430,445	1,402,984

		***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
395000	Laboratory Equipment											
99	Utility 0	245,182	171,570	1,368,654	1,785,406	0	0	0	1,785,406	0	0	1,785,406
99	Utility 1	367,708	0	0	367,708	119,662	39,026	0	158,688	0	0	158,688
99	Utility 2	288,225	0	0	288,225	0	0	0	288,225	0	0	288,225
7	Utility 7	321,831	0	231,860	553,691	0	0	62,261	615,952	0	27,710	643,662
8	Utility 8	10,342	0	0	10,342	0	0	7,134	17,476	0	3,208	20,684
9	Utility 9 - Wa	25,370	20,043	0	45,413	5,327	0	0	5,327	0	0	5,327
9	Utility 9 - Idaho	8,098	0	6,398	14,496	0	1,700	0	1,700	0	0	1,700
9	Utility 9 - Allocated	375,477	0	0	375,477	0	0	78,835	78,835	0	0	78,835
	TOTAL ACCOUNT	3,182,457	265,225	1,77,968	5,225,650	124,989	40,726	357,250	522,965	288,225	30,918	319,143

		***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
396XXX	Power Operated Equipment											
99	Utility 0	21,908,201	10,566,935	5,791,467	38,266,603	0	0	0	38,266,603	0	0	38,266,603
99	Utility 1	3,719,559	0	0	3,719,559	2,588,383	763,032	0	3,351,415	0	0	3,351,415
99	Utility 2	43,834	0	0	43,834	0	0	0	43,834	0	0	43,834
7	Utility 7	554,036	0	399,150	953,186	0	0	107,184	1,060,370	0	47,702	1,108,072
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	598,282	472,667	0	1,070,949	125,615	89,036	0	214,651	0	0	214,651
9	Utility 9 - Idaho	424,064	0	335,028	759,092	0	0	0	759,092	0	0	759,092
9	Utility 9 - Allocated	564,776	0	446,196	1,010,972	0	0	118,580	1,129,552	0	0	1,129,552
	TOTAL ACCOUNT	27,812,752	11,039,602	6,126,495	44,978,849	2,713,998	852,068	593,908	4,159,974	43,834	47,702	91,536

COMMON GENERAL PLANT		Report ID: C-GPL-12A	
For Twelve Months Ended September 30, 2009			
Average of Monthly Averages Basis			
Ref/Basis Account	Description	Total	Total

		***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
		Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
397XXX	Communication Equipment											
99	Utility 0	5,350,475	1,927,940	29,890,264	37,168,679	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	368,741	281,241	0	649,982	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	501,361	0	501,361
7	Utility 7	0	0	5,235,179	5,235,179	0	0	1,402,804	1,402,804	0	625,658	625,658
8	Utility 8	0	0	0	0	0	0	640,322	640,322	0	287,950	287,950
9	Utility 9 - Wa	358,519	0	0	358,519	95,280	0	0	95,280	0	0	0
9	Utility 9 - Idaho	0	2,459,563	0	2,459,563	0	653,650	0	653,650	0	0	0
9	Utility 9 - Allocated	0	0	5,792,226	5,792,226	0	0	1,539,335	1,539,335	0	0	0
	TOTAL ACCOUNT	5,708,994	4,387,503	40,917,669	51,014,166	464,021	934,891	3,585,461	4,984,373	501,361	913,608	1,414,969

		***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
		Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
398000	Miscellaneous Equipment											
99	Utility 0	0	2,400	769	3,169	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	6,528	6,528	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	371,635	371,635	0	0	99,795	99,795	0	44,414	44,414
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	2,939	0	0	2,939	617	0	0	617	0	0	0
9	Utility 9 - Idaho	3,912	3,091	0	3,091	0	821	0	821	0	0	0
9	Utility 9 - Allocated	0	0	6,663	6,663	0	0	1,771	1,771	0	0	0
	TOTAL ACCOUNT	2,322	5,491	379,067	386,880	617	821	108,094	109,532	0	44,414	44,414
	TOTAL GENERAL PLANT	25,391,502	18,417,271	109,178,314	152,987,087	8,855,332	4,362,476	20,436,458	33,654,266	7,336,831	7,111,642	14,448,473

ALLOCATION RATIOS:

Ref/Basis Account	Description	100.0000%	72.044%	19.346%	8.610%
E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	0.0000%	68.980%	31.020%
E-ALL 8	Gas North/Oregon 4-Factor	100.0000%	79.004%	20.996%	0.0000%
E-ALL 9	Elec/Gas North 4-Factor	0.0000%	0.0000%	0.0000%	0.0000%
E-ALL 99	Not Allocated				

ACCUMULATED DEPRECIATION		Report ID:
COMMON GENERAL PLANT		C-ADP-12A
For Twelve Months Ended September 30, 2009		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,411,801	38,411,801	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,368	-85,368	0	0
99	108X06	Utility 1	3,813,048	0	3,813,048	0
99	108X06	Utility 2	1,854,377	0	0	1,854,377
7	108X06	Utility 7	8,565,153	6,170,679	1,657,014	737,460
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-340,339	-245,194	-65,842	-29,303
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	764,691	0	527,484	237,207
9	108X06	Utility 9	14,341,722	11,330,534	3,011,188	0
Total			67,325,085	55,582,452	8,942,892	2,799,741

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,798,033	5,798,033	0	0
99	108X07	Utility 1	665,928	0	665,928	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	884,907	0	0	884,907
7	108X07	Utility 7	27,292	19,662	5,280	2,350
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	706,111	557,856	148,255	0
9	108X07	Utility 9	0	0	0	0
Total			8,082,271	6,375,551	819,463	887,257

ALLOCATION RATIOS:

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

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-12A
For Twelve Months Ended September 30, 2009		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated

DISTRIBUTION PLANT:							
E-PLT	Plant in Service	966,540,816	0	966,540,816	591,938,510	0	591,938,510
E-PLT	Less Land and Land Rights	4,182,747	0	4,182,747	3,217,740	0	3,217,740
E-PLT	360200 Depreciable Distribution Plant	962,358,069	0	962,358,069	588,720,770	0	588,720,770
	Percentage	0.0000%	100.0000%		61.175%		38.825%

108X05	Accumulated Depreciation	0	292,885,463	179,172,682	0	179,172,682	113,712,781
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ALLOCATION BASED ON DEPRECIABLE PLANT

ALLOCATION BASED ON DEPRECIABLE PLANT							
99	108X05 Accumulated Depreciation	292,885,463	0	292,885,463	179,172,682	0	179,172,682
JURISDICTIONAL ALLOCATION:							
GENERAL PLANT - NON TRANSPORTATION							
E-PLT	General Plant In Service	43,808,773	109,178,314	152,987,087	25,391,502	71,725,786	97,117,288
E-PLT	389XXXX Less: General Land and Land Rights	819,213	1,927,469	2,746,682	371,881	1,266,270	1,638,151
E-PLT	392XXXX Less: General Transportation Plant	6,942,364	4,738,187	11,680,551	4,852,913	3,112,799	7,965,712
	Depreciable Non Transport General Plant	36,047,196	102,512,658	138,559,854	20,166,708	67,346,717	87,513,425
	Percentage	73.984%	100.0000%		14.555%		11.461%

ALLOCATION BASED ON DEPRECIABLE PLANT

C-ADP	108X06 Accumulated Depreciation--Electric General Plant	41,122,121	55,582,452	8,090,026	27,015,589	35,105,615	6,370,305
	403X60 Common Depreciation Expense (C-DEP)	3,675,904	4,968,512	723,167	2,414,922	3,138,089	569,441
	403X70 Washington Depreciation Expense (C-DEP)	343,893	0	77,714	0	777,714	0
	403X60 Idaho Depreciation Expense (C-DEP)	624,435	1,847,076	448,478	1,213,455	1,661,933	266,179
	403X60 Depreciation Expense	2,260,936	5,522,980	1,249,359	3,628,377	4,877,736	1,011,577
	Total Depreciation Expense		7,783,916		4,877,736		1,894,603

JURISDICTIONAL ALLOCATION:

GENERAL PLANT--TRANSPORTATION							
E-PLT	392XXXX Transportation General Plant	6,942,364	4,738,187	11,680,551	4,852,913	3,112,799	7,965,712
	Percentage	40.565%	100.0000%		41.547%		17.888%

ALLOCATION BASED ON DEPRECIABLE PLANT

C-ADP	108X07 Accumulated Depreciation--Electric General Plant	2,586,242	6,375,551	2,648,850	1,140,459	887,184	2,027,643
	403X70 Depreciation Expense (C-DEP)	5,026	12,392	5,149	3,302	1,774	3,941
	403X70 Depreciation Expense	43,188	92,799	31,562	28,373	14,815	32,864
	403X70 Total Depreciation Expense	56,977	48,214	105,191	31,675	16,539	36,805

JURISDICTIONAL ALLOCATION:

GENERAL PLANT--TRANSPORTATION							
E-PLT	392XXXX Transportation General Plant	6,942,364	4,738,187	11,680,551	4,852,913	3,112,799	7,965,712
	Percentage	40.565%	100.0000%		41.547%		17.888%

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

COMMON INTANGIBLE PLANT--SOFTWARE	Report ID: C-IP-12A
For Twelve Months Ended September 30, 2009	
Average of Monthly Averages Basis	

Ref/Basis Account	Description	Total	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON GAS*****											
			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	0	0	0	0	0
99	Utility 1	417,899	0	0	0	0	0	0	417,899	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	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	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	194,058	0	0	153,314	0	0	40,744	40,744	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	611,957	0	0	153,314	0	0	40,744	458,653	0	0	0	0	0	0	0	0	0
303100	Misc Intangible Plant--Mainframe Software																	
99	Utility 0	552,468	0	0	552,468	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	0	0	0	0	0
99	Utility 2	46,440	0	0	0	0	0	0	46,440	0	0	0	0	0	0	0	0	0
7	Utility 7	17,778,953	0	0	12,808,669	0	0	3,439,516	3,439,516	0	0	0	0	0	0	0	0	0
8	Utility 8	7,255	0	0	0	0	0	5,004	5,004	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	18,385,116	0	0	13,361,137	0	0	3,444,520	3,444,520	0	0	0	0	0	0	0	0	0
303110	Misc Intangible Plant--PC Software																	
99	Utility 0	878,435	0	0	878,435	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	10,589	0	0	0	0	0	10,589	10,589	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	8,841,665	0	0	6,369,889	0	0	1,710,509	1,710,509	0	0	0	0	0	0	0	0	0
8	Utility 8	623,841	0	0	0	0	0	430,326	430,326	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	10,354,530	0	0	7,248,324	0	0	2,151,424	2,151,424	0	0	0	0	0	0	0	0	0
	TOTAL	29,351,603	0	0	20,762,775	0	0	20,762,775	249,449	168,450	5,636,688	6,054,587	46,440	2,487,801	2,534,241			

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%



ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAAM-12A
For Twelve Months Ended September 30, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

Ref/Basis	Account	Description	Total	Allocation		Allocation	
				To Electric	to Gas North	to Oregon Gas	to Oregon Gas
Accum Amort--Software (111X31, 111X32)							
99		Utility 0	716,432	716,432	0	0	0
99		Utility 1	4,555	0	4,555	0	0
99		Utility 2 - Oregon	16,641	0	0	16,641	0
7		Utility 7	12,091,728	8,711,365	2,339,266	1,041,098	0
8		Utility 8	475,884	0	328,265	147,619	0
9		Utility 9	11,724	9,262	2,462	0	0
		Total	13,316,964	9,437,059	2,674,548	1,205,358	0

Accum Amort--Leasehold Improvements (111X50/60)							
7		Utility 7	94,523	68,098	18,286	8,138	0
9		Utility 9	8,332	6,583	1,749	0	0
		Total	102,855	74,681	20,035	8,138	0

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 September 30, 2009  
Average of Monthly Averages Basis

Report ID:  
E-CAM-12A

\*\*\*\*\* 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	13,361,137	13,361,137	0	8,777,733	8,777,733	0	4,583,404	4,583,404
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,248,324	7,248,324	0	4,761,859	4,761,859	0	2,486,465	2,486,465
		Total Intangible Plant - Software	0	20,609,461	20,609,461	0	13,539,592	13,539,592	0	7,069,869	7,069,869
		Percentage		100.0000%	100.0000%	0.0000%			0.0000%		

ALLOCATION BASED ON DEPRECIABLE PLANT:

C-AMM	111	Accumulated Amortization (111.38 & 48)		9,437,059	9,437,059	0			0		
		Amortization Expense (404X3X)		4,054,552	4,054,552	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & 48)	0	9,437,059	9,437,059	0	6,199,770	6,199,770	0	3,237,289	3,237,289
4		Amortization Expense (404X3X)	0	4,054,552	4,054,552	0	2,663,678	2,663,678	0	1,390,874	1,390,874

ALLOCATION RATIOS:

E-ALL 4 Jurisdictional 4-Factor Ratio 100.0000%

65.696%

34.304%

ACCUMULATED DEFERRED FITT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended September 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 FTT - Common Plant (For Report APL)						
7	282900	Utility 7	-10,576,124	-7,619,463	-2,046,057	-910,604
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,599,010	-1,263,282	-335,728	0
	Total		-12,175,134	-8,882,745	-2,381,785	-910,604

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%