

ELECTRIC RATE OF RETURN For Month Ended October 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	5,963,413	2,476,259	3,487,154
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	5,963,413	2,459,980	3,503,433
E-APL		Electric Net Rate Base	1,635,726,945	1,039,551,797	596,175,148
		RATE OF RETURN	0.365%	0.237%	0.588%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:				
For Month Ended October 31, 2009		E-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers	10/31/2009	355,982	233,859	122,123
		Percent		100.000%	65.694%	34.306%
3	E-OPS	Direct Distribution Operating Expense		1,661,899	1,046,190	615,709
		Percent		100.000%	62.951%	37.049%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4	Total Percentages			400.000%	262.785%	137.215%
	Percent			100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	1/1/2009	Direct O & M Accts 500 - 894	43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153	XXXXXX
		Adjustments	0			
		<b>Total</b>	<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
		Percentage	100.000%	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	4,484,444	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531	XXXXXX
		<b>Total</b>	<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
		Percentage	100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08	668,976	354,732	218,921	95,323
		Percentage	100.000%	53.026%	32.725%	14.249%
		Net Direct Plant	2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage	100.000%	79.621%	14.002%	6.377%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>288.175%</b>	<b>77.384%</b>	<b>34.441%</b>
7		Average (CD AA)	100.000%	72.044%	19.346%	8.610%
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	1/1/2009	Direct O & M Accts 500 - 894	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	13,575,725	0	9,909,996	3,665,729
		Less: Direct O & M Accts 901 - 905	1,038,153	0	1,038,153	XXXXXX
		<b>Total</b>	<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
		Percentage	100.000%	0.000%	72.047%	27.953%
		Direct Labor Accts 500 - 894	10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	1,389,917	0	399,705	990,212
		Less: Direct O & M Accts 901 - 905	1,049,531	0	1,049,531	XXXXXX
		<b>Total</b>	<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
		Percentage	100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08	314,244	0	218,921	95,323
		Percentage	100.000%	0.000%	69.666%	30.334%
		Net Direct Plant	427,362,633		292,786,064	134,576,569
		Percentage	100.000%	0.000%	68.510%	31.490%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>275.921%</b>	<b>124.079%</b>
8		Average (GD AA)	100.000%	0.000%	68.980%	31.020%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
		Elec/Gas North 4-Factor				
	1/1/2009		Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>77,102,714</b>	<b>64,212,125</b>	<b>12,890,589</b>	<b>0</b>
		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
		<b>Total</b>	<b>50,381,752</b>	<b>43,211,491</b>	<b>7,170,261</b>	<b>0</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>316.017%</b>	<b>83.983%</b>	<b>0.000%</b>
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant	705,099,902	430,889,699	274,210,203	
		Percent	100.000%	61.110%	38.890%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,378,932	4,074,379	2,304,553	
		Percent	100.000%	63.872%	36.128%	
12	E-PLT	Net Electric Plant	1,847,582,708	1,165,967,160	681,615,548	
		Percent	100.000%	63.108%	36.892%	
13	E-PLT	Net Electric General Plant	96,000,305	60,623,165	35,377,140	
		Percent	100.000%	63.149%	36.851%	
14	E-SCM	Net Allocated Schedule M's	-15,781,267	-10,109,937	-5,671,330	
		Percent	100.000%	64.063%	35.937%	

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

Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report E-OTX)			Washington	Idaho	Montana	Oregon
Input	Balance Date	12/31/2008				
Input	Production		264,370,813	162,547,348	443,565,051	160,504,848
Input	Transmission		235,078,023	159,162,873	57,369,424	8,774,701
Input	Distribution		583,524,952	373,284,740	216,631	
Input	General		9,231,054	10,832,156		
Input	TOTAL		1,092,204,842	705,827,117	501,151,106	169,279,549

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

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended October 31, 2009		E-OPS-1A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	19,843,289	0	19,843,289	13,246,263	0	13,246,263	6,597,026	0	6,597,026
99	442200	Commercial - Firm & Int.	22,170,558	0	22,170,558	15,619,811	0	15,619,811	6,550,747	0	6,550,747
1	442300	Industrial	9,243,952	0	9,243,952	3,818,999	0	3,818,999	5,424,953	0	5,424,953
99	444000	Public Street & Highway Lighting	557,096	0	557,096	373,651	0	373,651	183,445	0	183,445
99	499XXX	Unbilled Revenue	3,406,521	0	3,406,521	2,108,235	0	2,108,235	1,298,286	0	1,298,286
99	448000	Interdepartmental Revenue	83,543	0	83,543	71,328	0	71,328	12,215	0	12,215
TOTAL SALES TO ULTIMATE CUSTOMERS			55,304,959	0	55,304,959	35,238,287	0	35,238,287	20,066,672	0	20,066,672
1	447XXX	Sales for Resale	0	11,892,879	11,892,879	0	7,661,393	7,661,393	0	4,231,486	4,231,486
TOTAL SALES OF ELECTRICITY			55,304,959	11,892,879	67,197,838	35,238,287	7,661,393	42,899,680	20,066,672	4,231,486	24,298,158
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	54,281	0	54,281	34,733	0	34,733	19,548	0	19,548
1	453000	Sales of Water & Water Power	0	30,128	30,128	0	19,408	19,408	0	10,720	10,720
1	454000	Rent from Electric Property	224,825	2,650	227,475	143,623	1,707	145,330	81,202	943	82,145
1	456XXX	Other Electric Revenues	13,780	1,724,422	1,738,202	9,919	1,110,873	1,120,792	3,861	613,549	617,410
TOTAL OTHER OPERATING REVENUE			292,886	1,757,200	2,050,086	188,275	1,131,988	1,320,263	104,611	625,212	729,823
TOTAL ELECTRIC REVENUE			55,597,845	13,650,079	69,247,924	35,426,562	8,793,381	44,219,943	20,171,283	4,856,698	25,027,981
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	51,777	51,777	0	33,355	33,355	0	18,422	18,422
1	501000	Fuel	0	1,619,597	1,619,597	0	1,043,344	1,043,344	0	576,253	576,253
1	502000	Steam Expense	0	191,055	191,055	0	123,078	123,078	0	67,977	67,977
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	45,725	45,725	0	29,456	29,456	0	16,269	16,269
1	506000	Miscellaneous Steam Power Generation Expense	92,263	169,672	261,935	0	109,303	109,303	92,263	60,369	152,632
1	507000	Rent	0	2,375	2,375	0	1,530	1,530	0	845	845
MAINTENANCE											
1	510000	Supervision & Engineering	0	45,764	45,764	0	29,481	29,481	0	16,283	16,283
1	511000	Structures	0	49,449	49,449	0	31,855	31,855	0	17,594	17,594
1	512000	Boiler Plant	0	291,595	291,595	0	187,845	187,845	0	103,750	103,750
1	513000	Electric Plant	0	481,397	481,397	0	310,116	310,116	0	171,281	171,281
1	514000	Miscellaneous Steam Plant	0	53,845	53,845	0	34,687	34,687	0	19,158	19,158
TOTAL STEAM POWER GENERATION EXP			92,263	3,002,251	3,094,514	0	1,934,050	1,934,050	92,263	1,068,201	1,160,464

ELECTRIC OPERATING STATEMENT For Month Ended October 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>HYDRAULIC POWER GENERATION EXP: OPERATION</b>											
1	535000	Supervision & Engineering	0	213,626	213,626	0	137,618	137,618	0	76,008	76,008
1	536000	Water for Power	0	61,275	61,275	0	39,473	39,473	0	21,802	21,802
1	537000	Hydraulic Expense	278,355	144,927	423,282	164,864	93,362	258,226	113,491	51,565	165,056
1	538000	Electric Expense	0	470,397	470,397	0	303,030	303,030	0	167,367	167,367
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	50,236	50,236	0	32,362	32,362	0	17,874	17,874
1	540000	Rent	-3,449,424	59,305	-3,390,119	-2,032,433	38,204	-1,994,229	-1,416,991	21,101	-1,395,890
1	540100	MT Trust Funds Land Settlement Rents	3,907,287	0	3,907,287	2,312,807	0	2,312,807	1,594,480	0	1,594,480
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	22,157	22,157	0	14,274	14,274	0	7,883	7,883
1	542000	Structures	0	33,952	33,952	0	21,872	21,872	0	12,080	12,080
1	543000	Reservoirs, Dams, & Waterways	0	88,491	88,491	0	57,006	57,006	0	31,485	31,485
1	544000	Electric Plant	0	113,746	113,746	0	73,275	73,275	0	40,471	40,471
1	545000	Miscellaneous Hydraulic Plant	0	12,171	12,171	0	7,841	7,841	0	4,330	4,330
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>736,218</b>	<b>1,270,283</b>	<b>2,006,501</b>	<b>445,238</b>	<b>818,317</b>	<b>1,263,555</b>	<b>290,980</b>	<b>451,966</b>	<b>742,946</b>
<b>OTHER POWER GENERATION EXPENSE: OPERATION</b>											
1	546000	Supervision & Engineering	0	98,124	98,124	0	63,211	63,211	0	34,913	34,913
1	547000	Fuel	0	5,635,217	5,635,217	0	3,630,207	3,630,207	0	2,005,010	2,005,010
1	548000	Generation Expense	0	263,241	263,241	0	169,580	169,580	0	93,661	93,661
1	549000	Miscellaneous Other Power Generation Expense	0	56,765	56,765	0	36,568	36,568	0	20,197	20,197
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	21,208	21,208	0	13,662	13,662	0	7,546	7,546
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	154,031	154,031	0	99,227	99,227	0	54,804	54,804
1	554000	Miscellaneous Other Power Generation Plant	0	6,400	6,400	0	4,123	4,123	0	2,277	2,277
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>6,232,167</b>	<b>6,232,167</b>	<b>0</b>	<b>4,014,762</b>	<b>4,014,762</b>	<b>0</b>	<b>2,217,405</b>	<b>2,217,405</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,575,422	23,853,415	25,428,837	0	15,366,370	15,366,370	1,575,422	8,487,045	10,062,467
1	556000	System Control & Load Dispatching	0	47,341	47,341	0	30,497	30,497	0	16,844	16,844
E-557	557XXX	Other Expense	2,630,484	1,031,471	3,661,955	3,531,826	664,473	4,196,299	-901,342	366,998	-534,344
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>4,205,906</b>	<b>24,932,227</b>	<b>29,138,133</b>	<b>3,531,826</b>	<b>16,061,340</b>	<b>19,593,166</b>	<b>674,080</b>	<b>8,870,887</b>	<b>9,544,967</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>5,034,387</b>	<b>35,436,928</b>	<b>40,471,315</b>	<b>3,977,064</b>	<b>22,828,469</b>	<b>26,805,533</b>	<b>1,057,323</b>	<b>12,608,459</b>	<b>13,665,782</b>

ELECTRIC OPERATING STATEMENT For Month Ended October 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	159,689	178,773	13,184	102,872	116,056	5,900	56,817	62,717
1	561000	Load Dispatching	0	193,162	193,162	0	124,435	124,435	0	68,727	68,727
1	562000	Station Expense	0	10,076	10,076	0	6,491	6,491	0	3,585	3,585
1	563000	Overhead Line Expense	0	40,765	40,765	0	26,261	26,261	0	14,504	14,504
1	565000	Transmission of Electricity by Others	0	1,065,149	1,065,149	0	686,169	686,169	0	378,980	378,980
1	566000	Miscellaneous Transmission Expense	0	97,435	97,435	0	62,768	62,768	0	34,667	34,667
1	567000	Rent	0	7,137	7,137	0	4,598	4,598	0	2,539	2,539
MAINTENANCE											
1	568000	Supervision & Engineering	0	72,215	72,215	0	46,521	46,521	0	25,694	25,694
1	569000	Structures	0	42,406	42,406	0	27,318	27,318	0	15,088	15,088
1	570000	Station Equipment	0	97,216	97,216	0	62,627	62,627	0	34,589	34,589
1	571000	Overhead Lines	9,617	39,659	49,276	0	25,548	25,548	9,617	14,111	23,728
1	572000	Underground Lines	0	6,469	6,469	0	4,167	4,167	0	2,302	2,302
1	573000	Service Miscellaneous	0	1,292	1,292	0	832	832	0	460	460
TOTAL TRANSMISSION OPERATING EXP			28,701	1,832,670	1,861,371	13,184	1,180,607	1,193,791	15,517	652,063	667,580
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,275,603	2,275,603	0	1,465,943	1,465,943	0	809,660	809,660
1	403X40	Depreciation Expense--Transmission Plant	0	792,357	792,357	0	510,436	510,436	0	281,921	281,921
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	76,099	76,099	0	49,023	49,023	0	27,076	27,076
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	404X70	Amortization of Leased Transportation Vehicles	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	99	0	99	0	0	0	99	0	99
99	407422	Reg Credit Spokane River Relicense	-30,980	0	-30,980	-30,980	0	-30,980	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	51,483	51,483	0	33,165	33,165	0	18,318	18,318
99	407382	Reg Debit Amt CDA Settlement	440	0	440	0	0	0	440	0	440
99	407482	Reg Credit Amt Lake CDA Settlement	-33,165	0	-33,165	-33,165	0	-33,165	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	1,415	0	1,415	0	0	0	1,415	0	1,415
99	407450/499	Amortization of BPA Residential Exchange Credit	-817,791	0	-817,791	-550,551	0	-550,551	-267,240	0	-267,240
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,314,845	1,314,845	0	847,024	847,024	0	467,821	467,821
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-705,178	4,534,720	3,829,542	-416,842	2,921,266	2,504,424	-288,336	1,613,454	1,325,118
TOTAL PRODUCTION & TRANS EXPENSE			4,357,910	41,804,318	46,162,228	3,573,406	26,930,342	30,503,748	784,504	14,873,976	15,658,480



ELECTRIC OPERATING STATEMENT For Month Ended October 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>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	32,834	100,784	133,618	20,516	63,445	83,961	12,318	37,339	49,657
3	582000	Station Expense	48,037	-109	47,928	26,309	-69	26,240	21,728	-40	21,688
3	583000	Overhead Line Expense	105,564	64,777	170,341	76,357	40,778	117,135	29,207	23,999	53,206
3	584000	Underground Line Expense	77,510	0	77,510	38,488	0	38,488	39,022	0	39,022
3	585000	Street Light & Signal System Operation Expense	25,130	0	25,130	5,013	0	5,013	20,117	0	20,117
3	586000	Meter Expense	151,535	0	151,535	130,876	0	130,876	20,659	0	20,659
3	587000	Customer Installations Expense	68,197	804	69,001	31,219	506	31,725	36,978	298	37,276
3	588000	Miscellaneous Distribution Expense	309,707	308,038	617,745	248,618	193,913	442,531	61,089	114,125	175,214
3	589000	Rent	4,744	20,733	25,477	4,744	13,052	17,796	0	7,681	7,681
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	41,249	167,668	208,917	30,014	105,549	135,563	11,235	62,119	73,354
3	591000	Structures	8,721	0	8,721	9,888	0	9,888	-1,167	0	-1,167
3	592000	Station Equipment	85,854	-1,180	84,674	60,573	-743	59,830	25,281	-437	24,844
3	593000	Overhead Lines	400,311	200	400,511	175,179	126	175,305	225,132	74	225,206
3	594000	Underground Lines	117,934	0	117,934	70,931	0	70,931	47,003	0	47,003
3	595000	Line Transformers	100,162	30,481	130,643	55,754	19,188	74,942	44,408	11,293	55,701
3	596000	Street Light & Signal System Maintenance Exp	59,472	0	59,472	39,345	0	39,345	20,127	0	20,127
3	597000	Meters	12,746	0	12,746	11,213	0	11,213	1,533	0	1,533
3	598000	Miscellaneous Distribution Expense	12,192	17,648	29,840	11,153	11,110	22,263	1,039	6,538	7,577
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>1,661,899</b>	<b>709,844</b>	<b>2,371,743</b>	<b>1,046,190</b>	<b>446,855</b>	<b>1,493,045</b>	<b>615,709</b>	<b>262,989</b>	<b>878,698</b>
99	403X50	Depreciation Expense--Distribution Plant	2,262,661	0	2,262,661	1,435,790	0	1,435,790	826,871	0	826,871
E-OTX		Taxes Other Than FIT--Distribution	2,963,447	0	2,963,447	2,622,004	0	2,622,004	341,443	0	341,443
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>6,888,007</b>	<b>709,844</b>	<b>7,597,851</b>	<b>5,103,984</b>	<b>446,855</b>	<b>5,550,839</b>	<b>1,784,023</b>	<b>262,989</b>	<b>2,047,012</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	60,938	60,938	0	40,033	40,033	0	20,905	20,905
2	902000	Meter Reading Expenses	207,648	7,665	215,313	181,730	5,035	186,765	25,918	2,630	28,548
E-903	903XXX	Customer Records & Collection Expenses	185,920	582,714	768,634	130,089	381,780	511,869	55,831	200,934	256,765
2	904000	Uncollectible Accounts	0	263,539	263,539	0	173,129	173,129	0	90,410	90,410
2	905000	Misc Customer Accounts	0	32,462	32,462	0	21,326	21,326	0	11,136	11,136
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>393,568</b>	<b>947,318</b>	<b>1,340,886</b>	<b>311,819</b>	<b>621,303</b>	<b>933,122</b>	<b>81,749</b>	<b>326,015</b>	<b>407,764</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,257,579	48,729	2,306,308	1,607,637	32,012	1,639,649	649,942	16,717	666,659
2	909000	Advertising	5,411	0	5,411	4,045	0	4,045	1,366	0	1,366
2	910000	Misc Customer Service & Info Exp	0	53,838	53,838	0	35,368	35,368	0	18,470	18,470
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,262,990</b>	<b>102,567</b>	<b>2,365,557</b>	<b>1,611,682</b>	<b>67,380</b>	<b>1,679,062</b>	<b>651,308</b>	<b>35,187</b>	<b>686,495</b>

ELECTRIC OPERATING STATEMENT For Month Ended October 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	158	158	0	104	104	0	54	54
2	913000	Advertising	0	17,185	17,185	0	11,290	11,290	0	5,895	5,895
2	916000	Miscellaneous Sales Expenses	25,652	5,493	31,145	23,107	3,609	26,716	2,545	1,884	4,429
<b>TOTAL SALES EXPENSES</b>			<b>25,652</b>	<b>22,836</b>	<b>48,488</b>	<b>23,107</b>	<b>15,003</b>	<b>38,110</b>	<b>2,545</b>	<b>7,833</b>	<b>10,378</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	23,521	1,479,650	1,503,171	7,761	972,071	979,832	15,760	507,579	523,339
4	921000	Office Supplies & Expenses	0	301,306	301,306	0	197,946	197,946	0	103,360	103,360
4	922000	Admin Exp Transferred--Credit	0	-3,893	-3,893	0	-2,558	-2,558	0	-1,335	-1,335
4	923000	Outside Services Employed	0	853,587	853,587	0	560,773	560,773	0	292,814	292,814
4	924000	Property Insurance Premium	0	117,619	117,619	0	77,271	77,271	0	40,348	40,348
4	925XXX	Injuries and Damages	0	218,114	218,114	0	143,292	143,292	0	74,822	74,822
4	926XXX	Employee Pensions and Benefits	28,280	69,259	97,539	20,881	45,500	66,381	7,399	23,759	31,158
4	927000	Franchise Requirements	904	0	904	0	0	0	904	0	904
1	928000	Regulatory Commission Expenses	147,236	272,329	419,565	108,455	175,434	283,889	38,781	96,895	135,676
4	930000	Miscellaneous General Expenses	17,165	124,321	141,486	12,479	81,674	94,153	4,686	42,647	47,333
4	931000	Rents	11,124	3,139	14,263	9,059	2,062	11,121	2,065	1,077	3,142
4	935000	Maintenance of General Plant	46,612	515,977	562,589	17,872	338,976	356,848	28,740	177,001	205,741
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>274,842</b>	<b>3,951,408</b>	<b>4,226,250</b>	<b>176,507</b>	<b>2,592,441</b>	<b>2,768,948</b>	<b>98,335</b>	<b>1,358,967</b>	<b>1,457,302</b>
E-ADP		Depreciation Expense--General Plant	199,547	474,567	674,114	107,384	311,771	419,155	92,163	162,796	254,959
E-CAM		Amortization--Intangible Plant--Software	0	365,943	365,943	0	240,410	240,410	0	125,533	125,533
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>474,389</b>	<b>4,792,537</b>	<b>5,266,926</b>	<b>283,891</b>	<b>3,145,029</b>	<b>3,428,920</b>	<b>190,498</b>	<b>1,647,508</b>	<b>1,838,006</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>14,402,516</b>	<b>48,379,420</b>	<b>62,781,936</b>	<b>10,907,889</b>	<b>31,225,912</b>	<b>42,133,801</b>	<b>3,494,627</b>	<b>17,153,508</b>	<b>20,648,135</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>6,465,988</b>			<b>2,086,142</b>			<b>4,379,846</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			-3,091,727			-2,069,845			-1,021,882
E-FIT		DEFERRED FEDERAL INCOME TAX			3,594,302			1,679,728			1,914,574
<b>ELECTRIC NET OPERATING INCOME</b>					<b>5,963,413</b>			<b>2,476,259</b>			<b>3,487,154</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.951%	37.049%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-555-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	15,990,127	15,990,127	0	10,300,840	10,300,840	0	5,689,287	5,689,287
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,575,422	0	1,575,422	0	0	0	1,575,422	0	1,575,422
1	555550	Exchanges - Non Monetary	0	-44,034	-44,034	0	-28,367	-28,367	0	-15,667	-15,667
1	555700	Bookout Purchases	0	7,849,790	7,849,790	0	5,056,835	5,056,835	0	2,792,955	2,792,955
1	555710	Intercompany Purchase	0	57,532	57,532	0	37,062	37,062	0	20,470	20,470
TOTAL ACCOUNT 555			1,575,422	23,853,415	25,428,837	0	15,366,370	15,366,370	1,575,422	8,487,045	10,062,467

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 557 For Month Ended October 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	465,278	465,278	0	299,732	299,732	0	165,546	165,546
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	522,602	522,602	0	336,660	336,660	0	185,942	185,942
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	216,824	0	216,824	157,892	0	157,892	58,932	0	58,932
1	557170	Broker Fees - Power	0	13,831	13,831	0	8,910	8,910	0	4,921	4,921
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,151,996	0	1,151,996	1,151,996	0	1,151,996	0	0	0
99	557290	Washington ERM Amortization	2,180,480	0	2,180,480	2,180,480	0	2,180,480	0	0	0
99	557380	Idaho PCA Deferred	-1,891,198	0	-1,891,198	0	0	0	-1,891,198	0	-1,891,198
99	557390	Idaho PCA Amortization	904,157	0	904,157	0	0	0	904,157	0	904,157
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 557			2,630,484	1,031,471	3,661,955	3,531,826	664,473	4,196,299	-901,342	366,998	-534,344

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 903 For Month Ended October 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	185,920	542,940	728,860	130,089	356,679	486,768	55,831	186,261	242,092
12	903920	A/R Sold - Program Fees	0	39,806	39,806	0	25,121	25,121	0	14,685	14,685
12	903930	A/R Sold - Maturity Yield Fee	0	-32	-32	0	-20	-20	0	-12	-12
TOTAL ACCOUNT 903			185,920	582,714	768,634	130,089	381,780	511,869	55,831	200,934	256,765

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	12	Net Electric Plant	100.000%	63.108%	36.892%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended October 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	48,729	48,729	0	32,012	32,012	0	16,717	16,717
99	908600	DSM Tariff Rider Expense Offset	1,989,468	0	1,989,468	1,417,059	0	1,417,059	572,409	0	572,409
99	908610	Limited Income Tax Refund Program	76,707	0	76,707	76,707	0	76,707	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	157,317	0	157,317	113,871	0	113,871	43,446	0	43,446
99	908990	DSM Amortization	34,087	0	34,087	0	0	0	34,087	0	34,087
TOTAL ACCOUNT 908			2,257,579	48,729	2,306,308	1,607,637	32,012	1,639,649	649,942	16,717	666,659

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended October 31, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	69,247,924	44,219,943	25,027,981		
E-OPS	Operating & Maintenance Expense	52,685,610	34,911,611	17,773,999		
E-OPS	Book Depreciation & Amortization	5,818,034	3,753,162	2,064,872		
E-OTX	Taxes Other than FIT	4,278,292	3,469,028	809,264		
	Net Operating Income Before FIT	6,465,988	2,086,142	4,379,846		
E-INT	Less: Monthly Interest Expense	4,835,406	3,045,887	1,789,519		
E-SCM	Add: Schedule M Additions	7,483,733	5,504,046	1,979,687		
E-SCM	Less: Schedule M Deductions	17,432,703	10,126,305	7,306,398		
	Taxable Net Operating Income	-8,318,388	-5,582,004	-2,736,384		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	-2,911,435	-1,953,701	-957,734		
1	Production Tax Credit	(180,292)	(116,144)	(64,148)		
	Total Net Federal Income Tax	-3,091,727	-2,069,845	-1,021,882		
E-DTE	Deferred FIT	3,594,302	1,679,728	1,914,574		
	Total Net FIT/Deferred FIT	502,575	-390,117	892,692		
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 October 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	315,239	315,239	0	198,941	198,941	0	116,298	116,298
2	997002 Injuries and Damages	0	469	469	0	308	308	0	161	161
12	997003 Salvage	0	-60,038	-60,038	0	-37,889	-37,889	0	-22,149	-22,149
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	-28,700	-28,700	0	-18,855	-18,855	0	-9,845	-9,845
99	997007 Idaho PCA	-987,041	0	-987,041	0	0	0	-987,041	0	-987,041
99	997008 Idaho DSM Book Amortization	34,087	0	34,087	0	0	0	34,087	0	34,087
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	19,173	19,173	0	12,596	12,596	0	6,577	6,577
12	997016 Redemption Expense Amortization	0	115,122	115,122	0	72,651	72,651	0	42,471	42,471
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	390,568	0	390,568	248,824	0	248,824	141,744	0	141,744
4	997018 DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	38,585	0	38,585	4,770	0	4,770	33,815	0	33,815
4	997020 FAS87 Current Pension Accrual	0	1,053,218	1,053,218	0	691,922	691,922	0	361,296	361,296
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	65,772	65,772	0	38,449	38,449
99	997033 BPA Residential Exchange	-84,552	0	-84,552	-52,828	0	-52,828	-31,724	0	-31,724
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	-448,184	-448,184	0	-294,430	-294,430	0	-153,754	-153,754
99	997064 Chicago Climate Exchange	-34,699	0	-34,699	0	0	0	-34,699	0	-34,699
99	997065 Amortization - Unbilled Revenue Add-Ins	249,234	0	249,234	186,309	0	186,309	62,925	0	62,925
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	2,470,694	3,992,854	6,463,548	1,546,051	2,582,928	4,128,979	924,643	1,409,926	2,334,569
	TOTAL SCHEDULE M ADDITIONS	2,423,178	5,060,555	7,483,733	2,231,918	3,272,128	5,504,046	191,260	1,788,427	1,979,687



ELECTRIC SCHEDULE M ITEMS For Month Ended October 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	-3,332,476	0	-3,332,476	-3,332,476	0	-3,332,476	0	0	0
1	997044	Non-Monetary Power Costs	0	44,034	44,034	0	28,367	28,367	0	15,667	15,667
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)	-17,170	0	-17,170	0	0	0	-17,170	0	-17,170
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	8,110,293	8,110,293	0	5,180,206	5,180,206	0	2,930,087	2,930,087
99	997050	CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051	Wind Generation AFUDC - ID	8,515	0	8,515	0	0	0	8,515	0	8,515
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	30,881	0	30,881	30,980	0	30,980	-99	0	-99
99	997058	Colstrip Settlement - ID	-92,263	0	-92,263	0	0	0	-92,263	0	-92,263
99	997059	Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0
1	997061	CDA Lake Settlement - AN	0	9,950,000	9,950,000	0	6,409,790	6,409,790	0	3,540,210	3,540,210
99	997061	CDA Lake Settlement	-12,983	0	-12,983	10,737	0	10,737	-23,720	0	-23,720
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	-46,867	-46,867	0	-30,192	-30,192	0	-16,675	-16,675
99	997063	CDA Lake Settlement	32,725	0	32,725	33,165	0	33,165	-440	0	-440
1	997067	CDA IPA Fund	0	2,000,000	2,000,000	0	1,288,400	1,288,400	0	711,600	711,600
TOTAL SCHEDULE M DEDUCTIONS			-3,409,119	20,841,822	17,432,703	-3,255,760	13,382,065	10,126,305	-153,359	7,459,757	7,306,398

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.951%	37.049%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.110%	38.890%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.872%	36.128%
E-ALL	12	Net Electric Plant	100.000%	63.108%	36.892%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended October 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	4,511,121	2,889,959	1,621,162
99	410100	Deferred Federal Income Tax Expense - Washington	-1,088,803	-1,088,803	0
99	410100	Deferred Federal Income Tax Expense - Idaho	306,113	0	306,113
		Sub-Total	3,728,431	1,801,156	1,927,275
14	411100	Deferred Federal Income Tax Expense - Allocated	195,783	125,424	70,359
99	411100	Deferred Federal Income Tax Expense - Washington	-246,852	-246,852	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-83,060	0	-83,060
		Sub-Total	-134,129	-121,428	-12,701
		Total Deferred Federal Income Tax Expense	3,594,302	1,679,728	1,914,574
E-ALL	14	Net Allocated Schedule M's	100.000%	64.063%	35.937%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended October 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	1,635,726,945	1,039,551,797	596,175,148
	Interest Deduction for FIT Calculation	58,024,870	36,550,641	21,474,229

- 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 October 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	74,360	74,360	0	47,903	47,903	0	26,457	26,457
1	408150	R&P Property Tax--Production	0	981,783	981,783	0	632,465	632,465	0	349,318	349,318
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	-13,532	-13,532	0	-8,717	-8,717	0	-4,815	-4,815
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,314,845</b>	<b>1,314,845</b>	<b>0</b>	<b>847,024</b>	<b>847,024</b>	<b>0</b>	<b>467,821</b>	<b>467,821</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,213,779	0	1,213,779	1,213,779	0	1,213,779	0	0	0
99	408120	Municipal Occupation & License Tax	1,355,296	0	1,355,296	1,134,517	0	1,134,517	220,779	0	220,779
99	408160	Miscellaneous State or Local Tax--WA & ID	5	0	5	0	0	0	5	0	5
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	-21,334	0	-21,334	0	0	0	-21,334	0	-21,334
<b>TOTAL DISTRIBUTION</b>			<b>2,963,447</b>	<b>0</b>	<b>2,963,447</b>	<b>2,622,004</b>	<b>0</b>	<b>2,622,004</b>	<b>341,443</b>	<b>0</b>	<b>341,443</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>2,963,447</b>	<b>1,314,845</b>	<b>4,278,292</b>	<b>2,622,004</b>	<b>847,024</b>	<b>3,469,028</b>	<b>341,443</b>	<b>467,821</b>	<b>809,264</b>

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 October 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
PLANT IN SERVICE								
INTANGIBLE PLANT:								
1	301000	Organization	0	0	0	0	0	0
1	302000	Franchises & Consents	431,651	44,038,235	44,469,886	431,651	28,369,431	28,801,082
1	303000	Misc Intangible Plant	153,179	2,068,785	2,221,964	153,179	1,332,711	1,485,890
4	C-IPL	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	15,542,448	15,542,448	0	10,210,767	10,210,767
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,376,743	7,376,743	0	4,846,225	4,846,225
TOTAL INTANGIBLE PLANT			584,830	69,179,525	69,764,355	584,830	44,859,855	45,444,685
STEAM PRODUCTION PLANT:								
1	310XXX	Land & Land Rights	0	2,231,195	2,231,195	0	1,437,336	1,437,336
1	311XXX	Structures & Improvements	0	124,928,759	124,928,759	0	80,479,107	80,479,107
1	312000	Boiler Plant	0	166,234,952	166,234,952	0	107,088,556	107,088,556
1	314000	Turbogenerator Units	0	48,640,618	48,640,618	0	31,334,286	31,334,286
1	315000	Accessory Electric Equipment	0	26,936,344	26,936,344	0	17,352,393	17,352,393
1	316000	Miscellaneous Power Plant Equipment	0	15,658,750	15,658,750	0	10,087,367	10,087,367
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	384,630,618	384,630,618	0	247,779,045	247,779,045
HYDRAULIC PRODUCTION PLANT:								
1	330XXX	Land & Land Rights	0	55,860,499	55,860,499	0	35,985,333	35,985,333
1	331XXX	Structures & Improvements	0	40,121,493	40,121,493	0	25,846,266	25,846,266
1	332XXX	Reservoirs, Dams, & Waterways	0	117,674,236	117,674,236	0	75,805,743	75,805,743
1	333000	Waterwheels, Turbines, & Generators	0	141,018,450	141,018,450	0	90,844,085	90,844,085
1	334000	Accessory Electric Equipment	0	31,675,828	31,675,828	0	20,405,568	20,405,568
1	335XXX	Miscellaneous Power Plant Equipment	0	7,277,052	7,277,052	0	4,687,877	4,687,877
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,288,118	1,288,118
TOTAL HYDRAULIC PRODUCTION PLANT			0	395,627,121	395,627,121	0	254,862,990	254,862,990
OTHER PRODUCTION PLANT:								
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321
1	341000	Structures & Improvements	0	15,728,607	15,728,607	0	10,132,369	10,132,369
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022
1	344000	Generators	0	198,538,480	198,538,480	0	127,898,489	127,898,489
1	345000	Accessory Electric Equipment	0	15,911,745	15,911,745	0	10,250,346	10,250,346
1	346000	Miscellaneous Power Plant Equipment	0	1,363,754	1,363,754	0	878,530	878,530
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,361,601	275,361,601	0	177,387,944	177,387,944
TOTAL PRODUCTION PLANT			0	1,055,619,340	1,055,619,340	0	680,029,979	680,029,979

ELECTRIC UTILITY PLANT For Month Ended October 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	16,070,319	16,070,319	0	10,352,499	10,352,499	0	5,717,820	5,717,820
1	352XXX	Structures & Improvements	0	16,038,101	16,038,101	0	10,331,745	10,331,745	0	5,706,356	5,706,356
1	353000	Station Equipment	0	177,252,842	177,252,842	0	114,186,281	114,186,281	0	63,066,561	63,066,561
1	354000	Towers & Fixtures	0	17,113,028	17,113,028	0	11,024,213	11,024,213	0	6,088,815	6,088,815
1	355000	Poles & Fixtures	0	129,841,587	129,841,587	0	83,643,950	83,643,950	0	46,197,637	46,197,637
1	356000	Overhead Conductors & Devices	0	104,784,167	104,784,167	0	67,501,960	67,501,960	0	37,282,207	37,282,207
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
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>467,907,850</b>	<b>467,907,850</b>	<b>0</b>	<b>301,426,236</b>	<b>301,426,236</b>	<b>0</b>	<b>166,481,614</b>	<b>166,481,614</b>
<b>DISTRIBUTION PLANT:</b>											
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	13,459,755	0	13,459,755	9,483,311	0	9,483,311	3,976,444	0	3,976,444
99	362000	Station Equipment	92,195,738	0	92,195,738	59,372,939	0	59,372,939	32,822,799	0	32,822,799
99	364000	Poles, Towers, & Fixtures	209,910,601	0	209,910,601	127,109,659	0	127,109,659	82,800,942	0	82,800,942
99	365000	Overhead Conductors & Devices	136,195,750	0	136,195,750	80,783,380	0	80,783,380	55,412,370	0	55,412,370
99	366000	Underground Conduit	74,007,184	0	74,007,184	45,755,832	0	45,755,832	28,251,352	0	28,251,352
99	367000	Underground Conductors & Devices	121,102,204	0	121,102,204	77,399,775	0	77,399,775	43,702,429	0	43,702,429
99	368000	Line Transformers	167,823,660	0	167,823,660	108,896,986	0	108,896,986	58,926,674	0	58,926,674
99	369XXX	Services	113,948,203	0	113,948,203	70,460,918	0	70,460,918	43,487,285	0	43,487,285
99	370000	Meters	44,771,007	0	44,771,007	16,161,582	0	16,161,582	28,609,425	0	28,609,425
99	373XXX	Street Light & Signal Systems	28,788,300	0	28,788,300	16,004,577	0	16,004,577	12,783,723	0	12,783,723
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,006,536,332</b>	<b>0</b>	<b>1,006,536,332</b>	<b>614,799,079</b>	<b>0</b>	<b>614,799,079</b>	<b>391,737,253</b>	<b>0</b>	<b>391,737,253</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	819,213	2,245,760	3,064,973	371,881	1,475,374	1,847,255	447,332	770,386	1,217,718
4	390XXX	Structures & Improvements	6,456,183	28,650,880	35,107,063	1,745,481	18,822,482	20,567,963	4,710,702	9,828,398	14,539,100
4	391XXX	Office Furniture & Equipment	0	23,548,537	23,548,537	0	15,470,447	15,470,447	0	8,078,090	8,078,090
4	392XXX	Transportation Equipment	7,392,276	5,024,980	12,417,256	5,008,349	3,301,211	8,309,560	2,383,927	1,723,769	4,107,696
4	393000	Stores Equipment	301,090	943,664	1,244,754	118,019	619,950	737,969	183,071	323,714	506,785
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,687,540	5,449,683	1,321,756	2,422,566	3,744,322	440,387	1,264,974	1,705,361
4	395000	Laboratory Equipment	379,191	1,593,990	1,973,181	230,147	1,047,188	1,277,335	149,044	546,802	695,846
4	396XXX	Power Operated Equipment	17,884,878	6,273,152	24,158,030	11,701,890	4,121,210	15,823,100	6,182,988	2,151,942	8,334,930
4	397XXX	Communications Equipment	11,216,498	42,171,816	53,388,314	5,915,081	27,705,196	33,620,277	5,301,417	14,466,620	19,768,037
4	398000	Miscellaneous Equipment	6,566	362,998	369,564	1,831	238,475	240,306	4,735	124,523	129,258
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL GENERAL PLANT</b>			<b>46,218,038</b>	<b>114,503,317</b>	<b>160,721,355</b>	<b>26,414,435</b>	<b>75,224,099</b>	<b>101,638,534</b>	<b>19,803,603</b>	<b>39,279,218</b>	<b>59,082,821</b>
<b>OTHER PLANT</b>											
1	182381	CDA Post Falls Settlement	0	27,314,079	27,314,079	0	17,595,730	17,595,730	0	9,718,349	9,718,349
<b>TOTAL PLANT IN SERVICE</b>			<b>1,053,339,200</b>	<b>1,734,524,111</b>	<b>2,787,863,311</b>	<b>641,798,344</b>	<b>1,119,135,899</b>	<b>1,760,934,243</b>	<b>411,540,856</b>	<b>615,388,212</b>	<b>1,026,929,068</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,053,339,200</b>	<b>1,734,524,111</b>	<b>2,787,863,311</b>	<b>641,798,344</b>	<b>1,119,135,899</b>	<b>1,760,934,243</b>	<b>411,540,856</b>	<b>615,388,212</b>	<b>1,026,929,068</b>

ELECTRIC UTILITY PLANT For Month Ended October 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	251,491,457	251,491,457	0	162,010,797	162,010,797	0	89,480,660	89,480,660
1	108000	Hydro Production Plant	0	96,429,037	96,429,037	0	62,119,586	62,119,586	0	34,309,451	34,309,451
1	108X03	Other Production Plant	0	53,245,886	53,245,886	0	34,301,000	34,301,000	0	18,944,886	18,944,886
1	108X04	Transmission Plant	0	157,447,130	157,447,130	0	101,427,441	101,427,441	0	56,019,689	56,019,689
E-ADP	108X05	Distribution Plant	301,436,430	0	301,436,430	183,909,380	0	183,909,380	117,527,050	0	117,527,050
E-ADP	108X06	General Plant - Non-Transportation	15,274,414	43,096,170	58,370,584	8,453,228	28,312,460	36,765,688	6,821,186	14,783,710	21,604,896
E-ADP	108X07	General Plant - Transportation	3,780,623	2,569,843	6,350,466	2,561,397	1,688,284	4,249,681	1,219,226	881,559	2,100,785
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-230,303	-230,303	0	-148,361	-148,361	0	-81,942	-81,942
TOTAL ACCUMULATED DEPRECIATION			320,491,467	604,049,220	924,540,687	194,924,005	389,711,207	584,635,212	125,567,462	214,338,013	339,905,475
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	16,100	4,084,159	4,100,259	16,100	2,631,015	2,647,115	0	1,453,144	1,453,144
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	78,702	78,702	0	51,704	51,704	0	26,998	26,998
E-CAM	111X08	Intangible Plant-Computer Software	0	11,449,845	11,449,845	0	7,522,090	7,522,090	0	3,927,755	3,927,755
TOTAL ACCUMULATED AMORTIZATION			126,778	15,613,138	15,739,916	126,778	10,205,093	10,331,871	0	5,408,045	5,408,045
NET ELECTRIC UTILITY PLANT			732,720,955	1,114,861,753	1,847,582,708	446,747,561	719,219,599	1,165,967,160	285,973,394	395,642,154	681,615,548

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 October 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	732,720,955	1,114,861,753	1,847,582,708	446,747,561	719,219,599	1,165,967,160	285,973,394	395,642,154	681,615,548
	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	151,573	151,573	0	99,577	99,577	0	51,996	51,996
12	Deferred F.I.T. - Plant In Service (282900)	0	-238,694,080	-238,694,080	0	-150,635,060	-150,635,060	0	-88,059,020	-88,059,020
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,550,804	-9,550,804	0	-6,274,496	-6,274,496	0	-3,276,308	-3,276,308
99	ADFIT - Boulder Park Idaho Write Off (190040)	635,616	0	635,616	0	0	0	635,616	0	635,616
99	Spokane River Relicensing (283322)	-20,683	0	-20,683	0	0	0	-20,683	0	-20,683
1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,729,190	-1,729,190	0	-1,113,944	-1,113,944	0	-615,246	-615,246
99	ADFIT - MT Lease Payments (283365)	-2,585,485	0	-2,585,485	-1,707,070	0	-1,707,070	-878,415	0	-878,415
1	ADFIT - MT Lease Payments (283382)	-434,025	-9,916,054	-10,350,079	-352,405	-6,387,922	-6,740,327	-81,620	-3,528,132	-3,609,752
12	Electric portion of Bond Redemptions (283850)	0	-2,760,198	-2,760,198	0	-1,741,906	-1,741,906	0	-1,018,292	-1,018,292
1	Colstrip PCB (283200)	0	-590,104	-590,104	0	-380,145	-380,145	0	-209,959	-209,959
	TOTAL ACCUM DEFERRED INCOME TAX	10,029,912	-263,088,857	-253,058,945	5,821,733	-166,433,896	-160,612,163	4,208,179	-96,654,961	-92,446,782
	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)	5,576,712	0	5,576,712	4,002,751	0	4,002,751	1,573,961	0	1,573,961
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)	783,955	0	783,955	0	0	0	783,955	0	783,955
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	303,613	0	303,613	0	0	0	303,613	0	303,613
99	Invest in Exchange Power (124900, 124930)	24,193,661	0	24,193,661	24,193,661	0	24,193,661	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)	-2,257,443	0	-2,257,443	-723,471	0	-723,471	-1,533,972	0	-1,533,972
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)	59,058	0	59,058	0	0	0	59,058	0	59,058
1	Lake CDA CDR Refund (182324)	0	9,950,000	9,950,000	0	6,409,790	6,409,790	0	3,540,210	3,540,210
99	Montana Riverbed Settlement (186360)	7,387,101	0	7,387,101	4,877,341	0	4,877,341	2,509,760	0	2,509,760
99	Nez Perce Settlement - Idaho (186800)	243,303	0	243,303	0	0	0	243,303	0	243,303
4	Gain on Sale of General Office Bldg (253850)	0	-433,037	-433,037	0	-284,488	-284,488	0	-148,549	-148,549
	TOTAL OTHER ADJUSTMENTS	31,686,219	9,516,963	41,203,182	28,071,498	6,125,302	34,196,800	3,614,721	3,391,661	7,006,382
	NET RATE BASE	774,437,086	861,289,859	1,635,726,945	480,640,792	558,911,005	1,039,551,797	293,796,294	302,378,854	596,175,148

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%	63.108%	36.892%
E-ALL	13	Net Electric General Plant	100.000%	63.149%	36.851%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended October 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	344,660	248,307	66,678	29,675
8		Utility 8	2,902	0	2,002	900
9		Utility 9	809	639	170	0
	TOTAL		<u>348,371</u>	<u>248,946</u>	<u>68,850</u>	<u>30,575</u>
7	404X32 PC Software	Utility 7	130,941	94,335	25,332	11,274
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>138,089</u>	<u>94,335</u>	<u>30,263</u>	<u>13,491</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>
	TOTAL		<u>487,319</u>	<u>343,900</u>	<u>99,279</u>	<u>44,140</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 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 Month Ended October 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	501,166	361,060	96,956	43,150
8	Utility 8	11,115	0	7,667	3,448
9	Utility 9	57,847	45,701	12,146	0
9	Utility 9 - Washington	8,807	6,958	1,849	0
9	Utility 9 - Idaho	34,063	26,911	7,152	0
		<u>612,998</u>	<u>440,630</u>	<u>125,770</u>	<u>46,598</u>
7	403X70 Utility 7	158	114	31	14
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:

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%

COMMON GENERAL PLANT  
 For Month Ended October 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
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	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	2,796,674	0	0	2,014,836	2,014,836	0	0	541,045	541,045	0	240,794	240,794
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>5,049,636</b>	<b>371,881</b>	<b>447,332</b>	<b>2,245,760</b>	<b>3,064,973</b>	<b>575,994</b>	<b>91,800</b>	<b>596,363</b>	<b>1,264,157</b>	<b>479,713</b>	<b>240,794</b>	<b>720,507</b>
	390XXX	Structures & Improvements												
99		Utility 0	2,349,332	450,428	1,249,114	649,790	2,349,332	0	0	0	0	0	0	0
99		Utility 1	937,808	0	0	0	0	937,808	0	0	937,808	0	0	0
99		Utility 2	3,480,421	0	0	0	0	0	0	0	0	3,480,421	0	3,480,421
7		Utility 7	34,772,671	0	0	25,051,623	25,051,623	0	0	6,727,121	6,727,121	0	2,993,927	2,993,927
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,639,225	1,295,053	0	0	1,295,053	344,172	0	0	344,172	0	0	0
9		Utility 9 - Idaho	4,381,535	0	3,461,588	0	3,461,588	0	919,947	0	919,947	0	0	0
9		Utility 9 - Allocated	3,733,313	0	0	2,949,467	2,949,467	0	0	783,846	783,846	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>51,294,305</b>	<b>1,745,481</b>	<b>4,710,702</b>	<b>28,650,880</b>	<b>35,107,063</b>	<b>1,281,980</b>	<b>919,947</b>	<b>7,510,967</b>	<b>9,712,894</b>	<b>3,480,421</b>	<b>2,993,927</b>	<b>6,474,348</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	980,706	0	0	980,706	980,706	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	31,325,066	0	0	22,567,831	22,567,831	0	0	6,060,147	6,060,147	0	2,697,088	2,697,088
8		Utility 8	380,459	0	0	0	0	0	0	262,441	262,441	0	118,018	118,018
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>32,686,231</b>	<b>0</b>	<b>0</b>	<b>23,548,537</b>	<b>23,548,537</b>	<b>0</b>	<b>0</b>	<b>6,322,588</b>	<b>6,322,588</b>	<b>0</b>	<b>2,815,106</b>	<b>2,815,106</b>
	392XXX	Transportation Equipment												
99		Utility 0	10,593,453	4,315,026	1,949,584	4,328,843	10,593,453	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	1,910,957	0	0	0	0	0	0	0	0	1,910,957	0	1,910,957
7		Utility 7	205,782	0	0	148,254	148,254	0	0	39,811	39,811	0	17,718	17,718
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	877,580	693,323	0	0	693,323	184,257	0	0	184,257	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	693,488	0	0	547,883	547,883	0	0	145,605	145,605	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,239,719</b>	<b>5,008,349</b>	<b>2,383,927</b>	<b>5,024,980</b>	<b>12,417,256</b>	<b>2,956,268</b>	<b>1,056,699</b>	<b>880,822</b>	<b>4,893,789</b>	<b>1,910,957</b>	<b>17,718</b>	<b>1,928,675</b>

COMMON GENERAL PLANT  
For Month Ended October 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>393000 Stores Equipment</b>														
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	800,296	0	0	632,266	632,266	0	0	168,030	168,030	0	0	0
<b>TOTAL ACCOUNT</b>			<b>1,627,527</b>	<b>118,019</b>	<b>183,071</b>	<b>943,664</b>	<b>1,244,754</b>	<b>112,782</b>	<b>44,734</b>	<b>168,030</b>	<b>325,546</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>														
99		Utility 0	3,450,064	1,287,102	432,867	1,730,095	3,450,064	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	2,379,946	0	0	1,714,608	1,714,608	0	0	460,424	460,424	0	204,913	204,913
8		Utility 8	953,636	0	0	0	0	0	0	657,818	657,818	0	295,818	295,818
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>9,977,276</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,687,540</b>	<b>5,449,683</b>	<b>998,393</b>	<b>456,701</b>	<b>1,608,486</b>	<b>3,063,580</b>	<b>963,281</b>	<b>500,731</b>	<b>1,464,012</b>
<b>395000 Laboratory Equipment</b>														
99		Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	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>2,740,067</b>	<b>230,147</b>	<b>149,044</b>	<b>1,593,990</b>	<b>1,973,181</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>
<b>396XXX Power Operated Equipment</b>														
99		Utility 0	22,317,485	11,136,925	5,787,374	5,393,186	22,317,485	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>28,459,372</b>	<b>11,701,890</b>	<b>6,182,988</b>	<b>6,273,152</b>	<b>24,158,030</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		Report ID:		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
For Month Ended October 31, 2009		C-GPL-1A													
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	38,445,721	5,555,755	2,115,128	30,774,838	38,445,721	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	7,781,461	0	0	5,606,076	5,606,076	0	0	1,505,401	1,505,401	0	669,984	669,984	
8		Utility 8	926,079	0	0	0	0	0	0	638,809	638,809	0	287,270	287,270	
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	4,033,073	0	3,186,289	0	3,186,289	0	846,784	0	846,784	0	0	0	
9		Utility 9 - Allocated	7,329,885	0	0	5,790,902	5,790,902	0	0	1,538,983	1,538,983	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>60,133,601</b>	<b>5,915,081</b>	<b>5,301,417</b>	<b>42,171,816</b>	<b>53,388,314</b>	<b>463,813</b>	<b>1,129,347</b>	<b>3,683,193</b>	<b>5,276,353</b>	<b>511,680</b>	<b>957,254</b>	<b>1,468,934</b>	
	398000	Miscellaneous Equipment													
99		Utility 0	7,710	0	2,299	5,411	7,710	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>508,712</b>	<b>1,831</b>	<b>4,735</b>	<b>362,998</b>	<b>369,564</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>211,716,446</b>	<b>26,414,435</b>	<b>19,803,603</b>	<b>114,503,317</b>	<b>160,721,355</b>	<b>9,236,144</b>	<b>4,603,207</b>	<b>21,786,415</b>	<b>35,625,766</b>	<b>7,720,821</b>	<b>7,648,506</b>	<b>15,369,327</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 October 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	39,373,931	39,373,931	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,913	-86,913	0	0
99	108X06	Utility 1	3,927,351	0	3,927,351	0
99	108X06	Utility 2	2,118,512	0	0	2,118,512
7	108X06	Utility 7	10,610,087	7,643,931	2,052,627	913,528
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,069	-249,322	-66,951	-29,797
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	831,582	0	573,625	257,957
9	108X06	Utility 9	14,795,399	11,688,957	3,106,442	0
Total			71,223,880	58,370,584	9,593,094	3,260,200

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,779,449	5,779,449	0	0
99	108X07	Utility 1	714,026	0	714,026	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	912,253	0	0	912,253
7	108X07	Utility 7	29,548	21,288	5,716	2,544
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	695,824	549,729	146,095	0
9	108X07	Utility 9	0	0	0	0
Total			8,131,100	6,350,466	865,837	914,797

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 October 31, 2009 Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,006,536,332	0	1,006,536,332	614,799,079	0	614,799,079	391,737,253	0	391,737,253
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	1,002,258,676	0	1,002,258,676	611,485,233	0	611,485,233	390,773,443	0	390,773,443
		Percentage		0.000%	100.000%	61.011%			38.989%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	301,436,430	183,909,380			117,527,050		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	301,436,430	0	301,436,430	183,909,380	0	183,909,380	117,527,050	0	117,527,050
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	46,218,038	114,503,317	160,721,355	26,414,435	75,224,099	101,638,534	19,803,603	39,279,218	59,082,821
E-PLT	389XXX	Less: General Land and Land Rights	819,213	2,245,760	3,064,973	371,881	1,475,374	1,847,255	447,332	770,386	1,217,718
E-PLT	392XXX	Less: General Transportation Plant	7,392,276	5,024,980	12,417,256	5,008,349	3,301,211	8,309,560	2,383,927	1,723,769	4,107,696
		Depreciable Non Transport General Plant	38,006,549	107,232,577	145,239,126	21,034,205	70,447,514	91,481,719	16,972,344	36,785,063	53,757,407
		Percentage		73.832%	100.000%	14.482%			11.686%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		43,096,170	58,370,584	8,453,228			6,821,186		
	403X60	Common Depreciation Expense (C-DEP)		300,320	406,761	58,907			47,534		
	403X60	Washington Depreciation Expense (C-DEP)			6,958	6,958			0		
	403X60	Idaho Depreciation Expense (C-DEP)			26,911	0			26,911		
	403X60	Depreciation Expense		170,453	224,009	38,091			15,465		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	15,274,414	43,096,170	58,370,584	8,453,228	28,312,460	36,765,688	6,821,186	14,783,710	21,604,896
4	403X60	Depreciation Expense (C-DEP)	106,441	300,320	406,761	58,907	197,298	256,205	47,534	103,022	150,556
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	33,869	0	33,869	6,958	0	6,958	26,911	0	26,911
4	403X60	Depreciation Expense	53,556	170,453	224,009	38,091	111,981	150,072	15,465	58,472	73,937
		Total Depreciation Expense	193,866	470,773	664,639	103,956	309,279	413,235	89,910	161,494	251,404
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,392,276	5,024,980	12,417,256	5,008,349	3,301,211	8,309,560	2,383,927	1,723,769	4,107,696
		Percentage		40.467%	100.000%	40.334%			19.199%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,569,843	6,350,466	2,561,397			1,219,226		
	403X70	Depreciation Expense (C-DEP)		428	1,060	428			204		
	403X70	Depreciation Expense		3,366	8,415	3,000			2,049		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,780,623	2,569,843	6,350,466	2,561,397	1,688,284	4,249,681	1,219,226	881,559	2,100,785
4	403X70	Depreciation Expense (C-DEP)	632	428	1,060	428	281	709	204	147	351
4	403X70	Depreciation Expense	5,049	3,366	8,415	3,000	2,211	5,211	2,049	1,155	3,204
	403X70	Total Depreciation Expense	5,681	3,794	9,475	3,428	2,492	5,920	2,253	1,302	3,555
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 October 31, 2009  
 Average of Monthly Averages Basis

Report ID:  
 C-IPL-1A

\*\*\*\*\* 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	716,018	0	0	716,018	716,018	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	20,579,688	0	0	14,826,430	14,826,430	0	0	3,981,346	3,981,346	0	1,771,911	1,771,911
8		Utility 8	174,121	0	0	0	0	0	0	120,109	120,109	0	54,012	54,012
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,516,267</b>	<b>0</b>	<b>0</b>	<b>15,542,448</b>	<b>15,542,448</b>	<b>0</b>	<b>0</b>	<b>4,101,455</b>	<b>4,101,455</b>	<b>46,440</b>	<b>1,825,923</b>	<b>1,872,363</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	9,111,646	0	0	6,564,394	6,564,394	0	0	1,762,739	1,762,739	0	784,513	784,513
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>10,529,486</b>	<b>0</b>	<b>0</b>	<b>7,376,743</b>	<b>7,376,743</b>	<b>0</b>	<b>0</b>	<b>2,182,830</b>	<b>2,182,830</b>	<b>0</b>	<b>969,913</b>	<b>969,913</b>
	<b>TOTAL</b>		<b>32,657,710</b>	<b>0</b>	<b>0</b>	<b>23,072,505</b>	<b>23,072,505</b>	<b>249,449</b>	<b>168,450</b>	<b>6,325,029</b>	<b>6,742,928</b>	<b>46,440</b>	<b>2,795,836</b>	<b>2,842,276</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 October 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	796,617	796,617	0	0
99		Utility 1	5,633	0	5,633	0
99		Utility 2 - Oregon	21,672	0	0	21,672
7		Utility 7	14,768,493	10,639,813	2,857,113	1,271,567
8		Utility 8	499,025	0	344,227	154,798
9		Utility 9	16,980	13,415	3,565	0
		<b>Total</b>	<b>16,108,420</b>	<b>11,449,845</b>	<b>3,210,538</b>	<b>1,448,037</b>
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	100,104	72,119	19,366	8,619
9		Utility 9	8,332	6,583	1,749	0
		<b>Total</b>	<b>108,436</b>	<b>78,702</b>	<b>21,115</b>	<b>8,619</b>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE For Month Ended October 31, 2009 Average of Monthly Averages Basis			Report ID: E-CAM-1A			***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Plant in Service														
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	15,542,448	15,542,448	0	10,210,767	10,210,767	0	5,331,681	5,331,681			
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,376,743	7,376,743	0	4,846,225	4,846,225	0	2,530,518	2,530,518			
		Total Intangible Plant - Software	0	22,919,191	22,919,191	0	15,056,992	15,056,992	0	7,862,199	7,862,199			
		Percentage		100.000%	100.000%	0.000%			0.000%					
ALLOCATION BASED ON DEPRECIABLE PLANT:														
C-AAM	111	Accumulated Amortization (111.38 & .48)		11,449,845	11,449,845	0			0					
		Amortization Expense (404X3X)		365,943	365,943	0			0					
JURISDICTIONAL ALLOCATION:														
4	111	Accumulated Amortization (111.38 & .48)	0	11,449,845	11,449,845	0	7,522,090	7,522,090	0	3,927,755	3,927,755			
4		Amortization Expense (404X3X)	0	365,943	365,943	0	240,410	240,410	0	125,533	125,533			
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 October 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	-11,492,803	-8,279,875	-2,223,398	-989,530
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,608,690	-1,270,929	-337,761	0
		Total	<u>-13,101,493</u>	<u>-9,550,804</u>	<u>-2,561,159</u>	<u>-989,530</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%