

ELECTRIC RATE OF RETURN For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	130,076,639	77,540,718	52,535,921
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	130,076,639	77,345,370	52,731,269
E-APL		Electric Net Rate Base	1,588,956,096	1,009,489,584	579,466,512
		RATE OF RETURN	8.186%	7.662%	9.100%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent	11/30/2009	354,921 100.000%	233,235 65.715%	121,686 34.285%
3	E-OPS	Direct Distribution Operating Expense Percent		19,752,265 100.000%	12,995,184 65.791%	6,757,081 34.209%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4		Total Percentages Percent		400.000% 100.000%	262.785% 65.696%	137.215% 34.304%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
Input	1/1/2009	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153	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	1/1/2009	Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	13,575,725	0	9,909,996	3,665,729
		Less: Direct O & M Accts 901 - 905	1,038,153	0	1,038,153	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%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				
	1/1/2009	Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996	0
		Adjustments	0	0	0	0
		Total	77,102,714	64,212,125	12,890,589	0
		Percentage	100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0
		Total	50,381,752	43,211,491	7,170,261	0
		Percentage	100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	354,732	218,921	0
		Percentage	100.000%	61.837%	38.163%	0.000%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0
		Percentage	100.000%	85.131%	14.869%	0.000%
		Total Percentages	400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	684,595,661 100.000%	418,356,415 61.110%	266,239,246 38.890%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	75,078,218 100.000%	47,966,675 63.889%	27,111,543 36.111%	
12	E-PLT	Net Electric Plant Percent	1,804,276,775 100.000%	1,138,685,587 63.110%	665,591,188 36.890%	
13	E-PLT	Net Electric General Plant Percent	93,534,166 100.000%	59,088,071 63.173%	34,446,095 36.827%	
14	E-SCM	Net Allocated Schedule M's Percent	-154,134,775 100.000%	-98,636,874 63.994%	-55,497,901 36.006%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

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	-195,348	195,348
Colstrip 3 AFUDC Reallocation - Plant (12/08)			0	-7,490,287	7,490,287
- Accum Deprec (12/08)			0	-5,572,554	5,572,554

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	311,782,596	0	311,782,596	210,746,737	0	210,746,737	101,035,859	0	101,035,859
99	442200	Commercial - Firm & Int.	269,750,760	0	269,750,760	189,536,825	0	189,536,825	80,213,935	0	80,213,935
1	442300	Industrial	106,589,656	0	106,589,656	44,819,787	0	44,819,787	61,769,869	0	61,769,869
99	444000	Public Street & Highway Lighting	6,566,274	0	6,566,274	4,454,570	0	4,454,570	2,111,704	0	2,111,704
99	499XXX	Unbilled Revenue	6,427,975	0	6,427,975	4,877,567	0	4,877,567	1,550,408	0	1,550,408
99	448000	Interdepartmental Revenue	1,071,132	0	1,071,132	868,499	0	868,499	202,633	0	202,633
		TOTAL SALES TO ULTIMATE CUSTOMERS	702,188,393	0	702,188,393	455,303,985	0	455,303,985	246,884,408	0	246,884,408
1	447XXX	Sales for Resale	0	202,825,817	202,825,817	0	130,660,391	130,660,391	0	72,165,426	72,165,426
		TOTAL SALES OF ELECTRICITY	702,188,393	202,825,817	905,014,210	455,303,985	130,660,391	585,964,376	246,884,408	72,165,426	319,049,834
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	642,218	0	642,218	403,355	0	403,355	238,863	0	238,863
1	453000	Sales of Water & Water Power	0	376,312	376,312	0	242,420	242,420	0	133,892	133,892
1	454000	Rent from Electric Property	2,682,003	74,146	2,756,149	1,803,999	47,765	1,851,764	878,004	26,381	904,385
1	456XXX	Other Electric Revenues	247,853	44,352,065	44,599,918	215,805	28,571,600	28,787,405	32,048	15,780,465	15,812,513
		TOTAL OTHER OPERATING REVENUE	3,572,074	44,802,523	48,374,597	2,423,159	28,861,785	31,284,944	1,148,915	15,940,738	17,089,653
		TOTAL ELECTRIC REVENUE	705,760,467	247,628,340	953,388,807	457,727,144	159,522,176	617,249,320	248,033,323	88,106,164	336,139,487
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	506,091	506,091	0	326,024	326,024	0	180,067	180,067
1	501000	Fuel	0	24,663,271	24,663,271	0	15,888,079	15,888,079	0	8,775,192	8,775,192
1	502000	Steam Expense	0	2,680,361	2,680,361	0	1,726,689	1,726,689	0	953,672	953,672
1	505000	Electric Expense	0	718,181	718,181	0	462,652	462,652	0	255,529	255,529
1	506000	Miscellaneous Steam Power Generation Expense	123,017	2,630,711	2,753,728	0	1,694,704	1,694,704	123,017	936,007	1,059,024
1	507000	Rent	0	28,884	28,884	0	18,607	18,607	0	10,277	10,277
MAINTENANCE											
1	510000	Supervision & Engineering	0	512,095	512,095	0	329,892	329,892	0	182,203	182,203
1	511000	Structures	0	556,763	556,763	0	358,667	358,667	0	198,096	198,096
1	512000	Boiler Plant	0	5,391,145	5,391,145	0	3,472,976	3,472,976	0	1,918,169	1,918,169
1	513000	Electric Plant	0	2,528,206	2,528,206	0	1,628,670	1,628,670	0	899,536	899,536
1	514000	Miscellaneous Steam Plant	0	805,149	805,149	0	518,677	518,677	0	286,472	286,472
		TOTAL STEAM POWER GENERATION EXP	123,017	41,020,857	41,143,874	0	26,425,637	26,425,637	123,017	14,595,220	14,718,237

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	2,146,947	2,146,947	0	1,383,063	1,383,063	0	763,884	763,884
1	536000	Water for Power	0	811,428	811,428	0	522,722	522,722	0	288,706	288,706
1	537000	Hydraulic Expense	3,145,207	1,147,959	4,293,166	1,786,650	739,515	2,526,165	1,358,557	408,444	1,767,001
1	538000	Electric Expense	0	5,512,837	5,512,837	0	3,551,370	3,551,370	0	1,961,467	1,961,467
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	656,401	656,401	0	422,854	422,854	0	233,547	233,547
1	540000	Rent	945,783	793,662	1,739,445	560,748	511,277	1,072,025	385,035	282,385	667,420
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
MAINTENANCE											
1	541000	Supervision & Engineering	0	261,632	261,632	0	168,543	168,543	0	93,089	93,089
1	542000	Structures	0	328,496	328,496	0	211,617	211,617	0	116,879	116,879
1	543000	Reservoirs, Dams, & Waterways	0	430,610	430,610	0	277,399	277,399	0	153,211	153,211
1	544000	Electric Plant	0	1,934,365	1,934,365	0	1,246,118	1,246,118	0	688,247	688,247
1	545000	Miscellaneous Hydraulic Plant	0	1,839,224	1,839,224	0	1,184,828	1,184,828	0	654,396	654,396
TOTAL HYDRO POWER GENERATION EXP			7,998,277	15,863,561	23,861,838	4,660,205	10,219,306	14,879,511	3,338,072	5,644,255	8,982,327
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	930,014	930,014	0	599,115	599,115	0	330,899	330,899
1	547000	Fuel	0	71,891,740	71,891,740	0	46,312,659	46,312,659	0	25,579,081	25,579,081
1	548000	Generation Expense	0	2,195,219	2,195,219	0	1,414,160	1,414,160	0	781,059	781,059
1	549000	Miscellaneous Other Power Generation Expense	0	507,322	507,322	0	326,817	326,817	0	180,505	180,505
1	550000	Rent	0	-33,915	-33,915	0	-21,848	-21,848	0	-12,067	-12,067
MAINTENANCE											
1	551000	Supervision & Engineering	0	772,836	772,836	0	497,861	497,861	0	274,975	274,975
1	552000	Structures	0	1,850	1,850	0	1,192	1,192	0	658	658
1	553000	Generating & Electric Equipment	0	1,922,284	1,922,284	0	1,238,335	1,238,335	0	683,949	683,949
1	554000	Miscellaneous Other Power Generation Plant	0	91,480	91,480	0	58,931	58,931	0	32,549	32,549
TOTAL OTHER POWER GENERATION EXP			0	78,278,830	78,278,830	0	50,427,222	50,427,222	0	27,851,608	27,851,608
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,210,692	286,961,007	306,171,699	0	184,860,281	184,860,281	19,210,692	102,100,726	121,311,418
1	556000	System Control & Load Dispatching	0	523,253	523,253	0	337,080	337,080	0	186,173	186,173
E-557	557XXX	Other Expense	30,048,912	39,010,371	69,059,283	30,125,640	25,130,481	55,256,121	-76,728	13,879,890	13,803,162
TOTAL OTHER POWER SUPPLY EXPENSE			49,259,604	326,494,631	375,754,235	30,125,640	210,327,842	240,453,482	19,133,964	116,166,789	135,300,753
TOTAL POWER PRODUCTION O&M EXP			57,380,898	461,657,879	519,038,777	34,785,845	297,400,007	332,185,852	22,595,053	164,257,872	186,852,925

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,118,568	2,347,587	158,213	1,364,782	1,522,995	70,806	753,786	824,592
1	561000	Load Dispatching	0	2,187,581	2,187,581	0	1,409,240	1,409,240	0	778,341	778,341
1	562000	Station Expense	0	186,280	186,280	0	120,002	120,002	0	66,278	66,278
1	563000	Overhead Line Expense	0	551,640	551,640	0	355,366	355,366	0	196,274	196,274
1	565000	Transmission of Electricity by Others	0	13,185,324	13,185,324	0	8,493,986	8,493,986	0	4,691,338	4,691,338
1	566000	Miscellaneous Transmission Expense	0	1,407,162	1,407,162	0	906,494	906,494	0	500,668	500,668
1	567000	Rent	0	157,064	157,064	0	101,181	101,181	0	55,883	55,883
MAINTENANCE											
1	568000	Supervision & Engineering	0	608,412	608,412	0	391,939	391,939	0	216,473	216,473
1	569000	Structures	1,172	294,200	295,372	723	189,524	190,247	449	104,676	105,125
1	570000	Station Equipment	0	1,177,295	1,177,295	0	758,413	758,413	0	418,882	418,882
1	571000	Overhead Lines	29,263	1,425,905	1,455,168	17,850	918,568	936,418	11,413	507,337	518,750
1	572000	Underground Lines	0	17,565	17,565	0	11,315	11,315	0	6,250	6,250
1	573000	Service Miscellaneous	0	13,857	13,857	0	8,927	8,927	0	4,930	4,930
TOTAL TRANSMISSION OPERATING EXP			259,454	23,330,853	23,590,307	176,786	15,029,737	15,206,523	82,668	8,301,116	8,383,784
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,005,371	27,005,371	0	17,396,860	17,396,860	0	9,608,511	9,608,511
1	403X40	Depreciation Expense--Transmission Plant	0	9,409,210	9,409,210	0	6,061,413	6,061,413	0	3,347,797	3,347,797
1	404X30	Amortization of Limited-Term Plant	2,785	92,128	94,913	2,785	59,349	62,134	0	32,779	32,779
1	404X20	Amortization of Hydro Licensing Costs	0	601,306	601,306	0	387,361	387,361	0	213,945	213,945
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	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 Debit Spokane River Relicense	397	0	397	0	0	0	397	0	397
99	407422	Reg Credit Spokane River Relicense	-195,772	0	-195,772	-170,326	0	-170,326	-25,446	0	-25,446
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	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	214,684	0	214,684	153,132	0	153,132	61,552	0	61,552
1	407382	Reg Debit Amt CDA Settlement	0	540,369	540,369	0	348,106	348,106	0	192,263	192,263
99	407382	Reg Debit Amt CDA Settlement	1,758	0	1,758	0	0	0	1,758	0	1,758
99	407482	Reg Credit Amt Lake CDA Settlement	-467,103	0	-467,103	-348,106	0	-348,106	-118,997	0	-118,997
99	407400	Amortization of CCX Credits	-425,280	0	-425,280	0	0	0	-425,280	0	-425,280
99	407420	Amortization of CS2 Levelized Return	-72,237	0	-72,237	0	0	0	-72,237	0	-72,237
99	407450/499	Amortization of BPA Residential Exchange Credit	-4,968,341	0	-4,968,341	-3,380,078	0	-3,380,078	-1,588,263	0	-1,588,263
E-OTX		Taxes Other Than FIT--Prod & Trans	0	12,201,527	12,201,527	0	7,860,223	7,860,223	0	4,341,304	4,341,304
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-3,597,905	49,849,911	46,252,006	-1,395,411	32,113,312	30,717,901	-2,202,494	17,736,599	15,534,105
TOTAL PRODUCTION & TRANS EXPENSE			54,042,447	534,838,643	588,881,090	33,567,220	344,543,056	378,110,276	20,475,227	190,295,587	210,770,814



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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	377,673	970,617	1,348,290	223,005	638,579	861,584	154,668	332,038	486,706
3	582000	Station Expense	518,655	13,826	532,481	310,173	9,096	319,269	208,482	4,730	213,212
3	583000	Overhead Line Expense	1,029,933	664,692	1,694,625	626,037	437,308	1,063,345	403,896	227,384	631,280
3	584000	Underground Line Expense	706,601	1,914	708,515	451,957	1,259	453,216	254,644	655	255,299
3	585000	Street Light & Signal System Operation Expense	206,150	0	206,150	42,870	0	42,870	163,280	0	163,280
3	586000	Meter Expense	1,577,166	0	1,577,166	1,452,613	0	1,452,613	124,553	0	124,553
3	587000	Customer Installations Expense	841,114	4,026	845,140	451,263	2,649	453,912	389,851	1,377	391,228
3	588000	Miscellaneous Distribution Expense	2,955,308	2,510,762	5,466,070	2,063,207	1,651,855	3,715,062	892,101	858,907	1,751,008
3	589000	Rent	106,613	259,929	366,542	106,286	171,010	277,296	327	88,919	89,246
MAINTENANCE:											
3	590000	Supervision & Engineering	495,146	911,028	1,406,174	309,437	599,374	908,811	185,709	311,654	497,363
3	591000	Structures	277,138	405	277,543	173,397	266	173,663	103,741	139	103,880
3	592000	Station Equipment	869,205	64,221	933,426	576,596	42,252	618,848	292,609	21,969	314,578
3	593000	Overhead Lines	7,010,174	200	7,010,374	4,161,330	132	4,161,462	2,848,844	68	2,848,912
3	594000	Underground Lines	1,033,488	0	1,033,488	744,661	0	744,661	288,827	0	288,827
3	595000	Line Transformers	768,265	234,030	1,002,295	602,508	153,971	756,479	165,757	80,059	245,816
3	596000	Street Light & Signal System Maintenance Exp	585,856	0	585,856	423,920	0	423,920	161,936	0	161,936
3	597000	Meters	158,443	0	158,443	117,103	0	117,103	41,340	0	41,340
3	598000	Miscellaneous Distribution Expense	235,337	20,869	256,206	158,821	13,730	172,551	76,516	7,139	83,655
TOTAL DISTRIBUTION OPERATING EXP			19,752,265	5,656,519	25,408,784	12,995,184	3,721,481	16,716,665	6,757,081	1,935,038	8,692,119
99	403X50	Depreciation Expense--Distribution Plant	26,452,127	0	26,452,127	16,790,282	0	16,790,282	9,661,845	0	9,661,845
E-OTX		Taxes Other Than FIT--Distribution	40,314,152	0	40,314,152	35,461,680	0	35,461,680	4,852,472	0	4,852,472
TOTAL DISTRIBUTION EXPENSES			86,518,544	5,656,519	92,175,063	65,247,146	3,721,481	68,968,627	21,271,398	1,935,038	23,206,436
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	557,453	557,453	0	366,330	366,330	0	191,123	191,123
2	902000	Meter Reading Expenses	2,442,237	93,748	2,535,985	2,123,680	61,606	2,185,286	318,557	32,142	350,699
E-903	903XXX	Customer Records & Collection Expenses	1,858,489	6,332,238	8,190,727	1,339,835	4,148,330	5,488,165	518,654	2,183,908	2,702,562
2	904000	Uncollectible Accounts	0	2,683,837	2,683,837	0	1,763,683	1,763,683	0	920,154	920,154
2	905000	Misc Customer Accounts	0	235,792	235,792	0	154,951	154,951	0	80,841	80,841
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,300,726	9,903,068	14,203,794	3,463,515	6,494,900	9,958,415	837,211	3,408,168	4,245,379
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,627,514	535,085	24,162,599	18,401,215	351,631	18,752,846	5,226,299	183,454	5,409,753
2	909000	Advertising	66,343	-12,691	53,652	50,081	-8,340	41,741	16,262	-4,351	11,911
2	910000	Misc Customer Service & Info Exp	0	146,551	146,551	0	96,306	96,306	0	50,245	50,245
TOTAL CUSTOMER SERVICE & INFO EXP			23,693,857	668,945	24,362,802	18,451,296	439,597	18,890,893	5,242,561	229,348	5,471,909

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	1,142	494,294	495,436	0	324,825	324,825	1,142	169,469	170,611
2	913000	Advertising	0	47,434	47,434	0	31,171	31,171	0	16,263	16,263
2	916000	Miscellaneous Sales Expenses	242,424	56,782	299,206	226,605	37,314	263,919	15,819	19,468	35,287
<b>TOTAL SALES EXPENSES</b>			<b>243,566</b>	<b>598,510</b>	<b>842,076</b>	<b>226,605</b>	<b>393,310</b>	<b>619,915</b>	<b>16,961</b>	<b>205,200</b>	<b>222,161</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	216,986	22,444,020	22,661,006	108,554	14,744,823	14,853,377	108,432	7,699,197	7,807,629
4	921000	Office Supplies & Expenses	156	3,944,017	3,944,173	96	2,591,061	2,591,157	60	1,352,956	1,353,016
4	922000	Admin Exp Transferred--Credit	0	-49,695	-49,695	0	-32,648	-32,648	0	-17,047	-17,047
4	923000	Outside Services Employed	0	11,500,626	11,500,626	0	7,555,451	7,555,451	0	3,945,175	3,945,175
4	924000	Property Insurance Premium	0	1,280,429	1,280,429	0	841,191	841,191	0	439,238	439,238
4	925XXX	Injuries and Damages	2,451	3,549,133	3,551,584	2,451	2,331,638	2,334,089	0	1,217,495	1,217,495
4	926XXX	Employee Pensions and Benefits	341,773	669,744	1,011,517	252,991	439,995	692,986	88,782	229,749	318,531
4	927000	Franchise Requirements	5,950	0	5,950	0	0	0	5,950	0	5,950
1	928000	Regulatory Commission Expenses	1,873,242	3,148,544	5,021,786	1,250,301	2,028,292	3,278,593	622,941	1,120,252	1,743,193
4	930000	Miscellaneous General Expenses	371,393	2,837,009	3,208,402	328,446	1,863,801	2,192,247	42,947	973,208	1,016,155
4	931000	Rents	63,219	323,413	386,632	51,939	212,469	264,408	11,280	110,944	122,224
4	935000	Maintenance of General Plant	687,023	7,216,780	7,903,803	218,226	4,741,136	4,959,362	468,797	2,475,644	2,944,441
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,562,193</b>	<b>56,864,020</b>	<b>60,426,213</b>	<b>2,213,004</b>	<b>37,317,209</b>	<b>39,530,213</b>	<b>1,349,189</b>	<b>19,546,811</b>	<b>20,896,000</b>
E-ADP		Depreciation Expense--General Plant	2,377,790	5,554,741	7,932,531	1,291,087	3,649,242	4,940,329	1,086,703	1,905,499	2,992,202
E-CAM		Amortization--Intangible Plant--Software	0	4,179,932	4,179,932	0	2,746,048	2,746,048	0	1,433,884	1,433,884
4		Amortization of Leasehold Imp (404X50)	0	7,423	7,423	0	4,877	4,877	0	2,546	2,546
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>5,939,983</b>	<b>66,606,116</b>	<b>72,546,099</b>	<b>3,504,091</b>	<b>43,717,376</b>	<b>47,221,467</b>	<b>2,435,892</b>	<b>22,888,740</b>	<b>25,324,632</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>174,739,123</b>	<b>618,271,801</b>	<b>793,010,924</b>	<b>124,459,873</b>	<b>399,309,720</b>	<b>523,769,593</b>	<b>50,279,250</b>	<b>218,962,081</b>	<b>269,241,331</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>160,377,883</b>				<b>93,479,727</b>	<b>66,898,156</b>	
E-FIT		FEDERAL INCOME TAX--Normal Accrual				5,744,788				4,626,717	1,118,071
E-FIT		DEFERRED FEDERAL INCOME TAX				24,556,456				11,312,292	13,244,164
<b>ELECTRIC NET OPERATING INCOME</b>					<b>130,076,639</b>				<b>77,540,718</b>	<b>52,535,921</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.715%	34.285%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.791%	34.209%
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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-555-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	173,025,091	173,025,091	0	111,462,764	111,462,764	0	61,562,327	61,562,327
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,210,692	0	19,210,692	0	0	0	19,210,692	0	19,210,692
1	555550	Exchanges - Non Monetary	0	-132,097	-132,097	0	-85,097	-85,097	0	-47,000	-47,000
1	555700	Bookout Purchases	0	113,378,342	113,378,342	0	73,038,328	73,038,328	0	40,340,014	40,340,014
1	555710	Intercompany Purchase	0	689,671	689,671	0	444,286	444,286	0	245,385	245,385
TOTAL ACCOUNT 555			19,210,692	286,961,007	306,171,699	0	184,860,281	184,860,281	19,210,692	102,100,726	121,311,418

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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,118,512	5,118,512	0	3,297,345	3,297,345	0	1,821,167	1,821,167
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	33,675,531	33,675,531	0	21,693,777	21,693,777	0	11,981,754	11,981,754
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	-122,314	0	-122,314	223,305	0	223,305	-345,619	0	-345,619
1	557170	Broker Fees - Power	0	125,636	125,636	0	80,935	80,935	0	44,701	44,701
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-2,248,147	0	-2,248,147	-2,248,147	0	-2,248,147	0	0	0
99	557290	Washington ERM Amortization	31,652,984	0	31,652,984	31,652,984	0	31,652,984	0	0	0
99	557380	Idaho PCA Deferred	-18,398,792	0	-18,398,792	0	0	0	-18,398,792	0	-18,398,792
99	557390	Idaho PCA Amortization	18,346,479	0	18,346,479	0	0	0	18,346,479	0	18,346,479
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
1	557700	Turbine Gas Bookout Expense	0	145,143	145,143	0	93,501	93,501	0	51,642	51,642
TOTAL ACCOUNT 557			30,048,912	39,010,371	69,059,283	30,125,640	25,130,481	55,256,121	-76,728	13,879,890	13,803,162

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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-903-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,858,489	5,837,020	7,695,509	1,339,835	3,835,798	5,175,633	518,654	2,001,222	2,519,876
12	903920	A/R Sold - Program Fees	0	414,594	414,594	0	261,650	261,650	0	152,944	152,944
12	903930	A/R Sold - Maturity Yield Fee	0	80,624	80,624	0	50,882	50,882	0	29,742	29,742
TOTAL ACCOUNT 903			1,858,489	6,332,238	8,190,727	1,339,835	4,148,330	5,488,165	518,654	2,183,908	2,702,562

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.715%	34.285%
E-ALL	12	Net Electric Plant	100.000%	63.110%	36.890%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-908-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	535,085	535,085	0	351,631	351,631	0	183,454	183,454
99	908600	DSM Tariff Rider Expense Offset	21,327,793	0	21,327,793	17,539,656	0	17,539,656	3,788,137	0	3,788,137
99	908610	Limited Income Tax Refund Program	272,772	0	272,772	272,772	0	272,772	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	894,149	0	894,149	588,787	0	588,787	305,362	0	305,362
99	908990	DSM Amortization	1,132,800	0	1,132,800	0	0	0	1,132,800	0	1,132,800
TOTAL ACCOUNT 908			23,627,514	535,085	24,162,599	18,401,215	351,631	18,752,846	5,226,299	183,454	5,409,753

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.715%	34.285%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended November 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	953,388,807	617,249,320	336,139,487	
E-OPS	Operating & Maintenance Expense	667,872,753	433,108,476	234,764,277	
E-OPS	Book Depreciation & Amortization	72,622,492	47,339,214	25,283,278	
E-OTX	Taxes Other than FIT	52,515,679	43,321,903	9,193,776	
	Net Operating Income Before FIT	160,377,883	93,479,727	66,898,156	
E-INT	Less: Interest Expense	54,616,049	35,493,654	19,122,395	
E-SCM	Add: Schedule M Additions	77,374,120	51,742,488	25,631,632	
E-SCM	Less: Schedule M Deductions	161,916,235	93,413,319	68,502,916	
	Taxable Net Operating Income	21,219,719	16,315,242	4,904,477	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	7,426,902	5,710,335	1,716,567	
1	Production Tax Credit	(1,682,114)	(1,083,618)	(598,496)	
	Total Net Federal Income Tax	5,744,788	4,626,717	1,118,071	
E-DTE	Deferred FIT	24,556,456	11,312,292	13,244,164	
	Total Net FIT/Deferred FIT	30,301,244	15,939,009	14,362,235	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	3,586,671	3,586,671	0	2,263,548	2,263,548	0	1,323,123	1,323,123
2	997002 Injuries and Damages	0	386,979	386,979	0	254,303	254,303	0	132,676	132,676
12	997003 Salvage	0	-3,743,038	-3,743,038	0	-2,362,231	-2,362,231	0	-1,380,807	-1,380,807
99	997004 Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005 FAS106 Current Retiree Medical Accrual	0	-91,983	-91,983	0	-60,429	-60,429	0	-31,554	-31,554
99	997007 Idaho PCA	-52,313	0	-52,313	0	0	0	-52,313	0	-52,313
99	997008 Idaho DSM Book Amortization	1,132,800	0	1,132,800	0	0	0	1,132,800	0	1,132,800
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,792	-21,792	0	-12,036	-12,036
1	997012 N.E. Tank Farm Diesel Spill	0	-11,502	-11,502	0	-7,410	-7,410	0	-4,092	-4,092
4	997015 Airplane Lease Payments	0	225,943	225,943	0	148,436	148,436	0	77,507	77,507
12	997016 Redemption Expense Amortization	0	1,259,603	1,259,603	0	794,935	794,935	0	464,668	464,668
99	997017 Amort - Invest in Exch Pwr (405.92,,93,,95,,98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	1,451,577	0	1,451,577	2,709,211	0	2,709,211	-1,257,634	0	-1,257,634
4	997018 DSM Tariff Rider		-131	-131	0	-86	-86	0	-45	-45
1	997019 CSS Temporary Service Fees	258,957	0	258,957	49,770	0	49,770	209,187	0	209,187
4	997020 FAS87 Current Pension Accrual	0	-12,470,042	-12,470,042	0	-8,192,319	-8,192,319	0	-4,277,723	-4,277,723
99	997021 Wartsilla Generators Amortization	214,684	0	214,684	61,552	0	61,552	153,132	0	153,132
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	1,250,534	1,250,534	0	789,212	789,212	0	461,322	461,322
99	997033 BPA Residential Exchange	3,837,474	0	3,837,474	2,562,142	0	2,562,142	1,275,332	0	1,275,332
99	997034 Montana Hydro Settlement	634,066	0	634,066	396,206	0	396,206	237,860	0	237,860
4	997052 Noxon Spill	0	382,649	382,649	0	251,385	251,385	0	131,264	131,264
2	997066 Miscellaneous Schedule M Additions	0	859,421	859,421	0	564,769	564,769	0	294,652	294,652
99	997064 Chicago Climate Exchange	-411,320	0	-411,320	0	0	0	-411,320	0	-411,320
99	997065 Amortization - Unbilled Revenue Add-Ins	144,527	0	144,527	396,013	0	396,013	-251,486	0	-251,486
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	28,931,749	46,850,111	75,781,860	18,115,897	30,305,150	48,421,047	10,815,852	16,544,961	27,360,813
	TOTAL SCHEDULE M ADDITIONS	38,922,733	38,451,387	77,374,120	27,015,017	24,727,471	51,742,488	11,907,716	13,723,916	25,631,632



ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Deductions:											
1	997041 Rathdrum Turbine Lease, Tax	0	3,267,896	3,267,896	0	2,105,179	2,105,179	0	1,162,717	1,162,717	
99	997043 Washington Deferred Power Costs	-29,404,837	0	-29,404,837	-29,404,837	0	-29,404,837	0	0	0	
1	997044 Non-Monetary Power Costs	0	132,097	132,097	0	85,097	85,097	0	47,000	47,000	
1	997045 Section 199 Manufacturing Deduction	0	4,984,516	4,984,516	0	3,211,025	3,211,025	0	1,773,491	1,773,491	
4	997046 Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-243,481	0	-243,481	0	0	0	-243,481	0	-243,481	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
11	997049 Tax Depreciation	0	132,652,303	132,652,303	0	84,750,230	84,750,230	0	47,902,073	47,902,073	
99	997050 CS2 Levelized Return	72,237	0	72,237	0	0	0	72,237	0	72,237	
99	997051 Wind Generation AFUDC - ID	123,506	0	123,506	0	0	0	123,506	0	123,506	
4	997053 Renewable Energy Certificate Fees	0	174,000	174,000	0	114,311	114,311	0	59,689	59,689	
99	997054 Spokane River Relicensing	195,338	0	195,338	170,302	0	170,302	25,036	0	25,036	
99	997058 Colstrip Settlement - ID	-777,256	0	-777,256	0	0	0	-777,256	0	-777,256	
99	997059 Colstrip Settlement - WA	-1,193,370	0	-1,193,370	-1,193,370	0	-1,193,370	0	0	0	
1	997061 CDA Lake Settlement - AN	0	19,916,666	19,916,666	0	12,830,316	12,830,316	0	7,086,350	7,086,350	
99	997061 CDA Lake Settlement	-15,230	0	-15,230	32,210	0	32,210	-47,440	0	-47,440	
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	128,825	128,825	0	67,267	67,267	
1	997063 CDA Lake Settlement - AN	0	27,262,592	27,262,592	0	17,562,562	17,562,562	0	9,700,030	9,700,030	
99	997063 CDA Lake Settlement	556,370	0	556,370	422,661	0	422,661	133,709	0	133,709	
1	997067 CDA IPA Fund	0	4,000,000	4,000,000	0	2,576,800	2,576,800	0	1,423,200	1,423,200	
TOTAL SCHEDULE M DEDUCTIONS		-30,669,927	192,586,162	161,916,235	-29,951,026	123,364,345	93,413,319	-718,901	69,221,817	68,502,916	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.715%	34.285%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.791%	34.209%
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%	63.889%	36.111%
E-ALL	12	Net Electric Plant	100.000%	63.110%	36.890%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	38,156,315	24,417,752	13,738,563
99	410100	Deferred Federal Income Tax Expense - Washington	-10,569,225	-10,569,225	0
99	410100	Deferred Federal Income Tax Expense - Idaho	211,831	0	211,831
		Sub-Total	27,798,921	13,848,527	13,950,394
14	411100	Deferred Federal Income Tax Expense - Allocated	29,535	18,901	10,634
99	411100	Deferred Federal Income Tax Expense - Washington	-2,555,136	-2,555,136	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-716,864	0	-716,864
		Sub-Total	-3,242,465	-2,536,235	-706,230
		Total Deferred Federal Income Tax Expense	24,556,456	11,312,292	13,244,164
E-ALL	14	Net Allocated Schedule M's	100.000%	63.994%	36.006%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Weighted Cost		3.516%	3.300%
E-APL	Net Rate Base	1,588,956,096	1,009,489,584	579,466,512
	Interest Deduction for FIT Calculation	54,616,049	35,493,654	19,122,395
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	9,785	9,785	0	6,303	6,303	0	3,482	3,482
1	408140	State Kwh Generation Tax	0	1,361,541	1,361,541	0	877,105	877,105	0	484,436	484,436
1	408150	R&P Property Tax--Production	0	7,823,602	7,823,602	0	5,039,964	5,039,964	0	2,783,638	2,783,638
1	408180	R&P Property Tax--Transmission	0	2,733,825	2,733,825	0	1,761,130	1,761,130	0	972,695	972,695
1	409100	State Income Tax--Montana & Oregon	0	272,774	272,774	0	175,721	175,721	0	97,053	97,053
TOTAL PRODUCTION & TRANSMISSION			0	12,201,527	12,201,527	0	7,860,223	7,860,223	0	4,341,304	4,341,304
DISTRIBUTION											
99	408110	State Excise Tax	18,006,015	0	18,006,015	18,006,015	0	18,006,015	0	0	0
99	408120	Municipal Occupation & License Tax	18,355,179	0	18,355,179	15,409,877	0	15,409,877	2,945,302	0	2,945,302
99	408160	Miscellaneous State or Local Tax--WA & ID	9,004	0	9,004	0	0	0	9,004	0	9,004
99	408170	R&P Property Tax--Distribution	3,654,445	0	3,654,445	2,045,788	0	2,045,788	1,608,657	0	1,608,657
99	409100	State Income Tax--Idaho	289,509	0	289,509	0	0	0	289,509	0	289,509
TOTAL DISTRIBUTION			40,314,152	0	40,314,152	35,461,680	0	35,461,680	4,852,472	0	4,852,472
TOTAL TAXES OTHER THAN FIT			40,314,152	12,201,527	52,515,679	35,461,680	7,860,223	43,321,903	4,852,472	4,341,304	9,193,776

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	302000	Franchises & Consents	122,830	28,442,299	28,565,129	122,830	18,322,529	18,445,359	0	10,119,770	10,119,770
1	303000	Misc Intangible Plant	153,179	2,080,568	2,233,747	153,179	1,340,302	1,493,481	0	740,266	740,266
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	14,059,807	14,059,807	0	9,236,731	9,236,731	0	4,823,076	4,823,076
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,151,934	7,151,934	0	4,698,535	4,698,535	0	2,453,399	2,453,399
TOTAL INTANGIBLE PLANT			276,009	51,734,608	52,010,617	276,009	33,598,097	33,874,106	0	18,136,511	18,136,511
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,449	2,231,449	0	1,437,499	1,437,499	0	793,950	793,950
1	311XXX	Structures & Improvements	0	124,910,847	124,910,847	0	80,467,568	80,467,568	0	44,443,279	44,443,279
1	312000	Boiler Plant	0	164,635,045	164,635,045	0	106,057,896	106,057,896	0	58,577,149	58,577,149
1	314000	Turbogenerator Units	0	47,903,949	47,903,949	0	30,859,724	30,859,724	0	17,044,225	17,044,225
1	315000	Accessory Electric Equipment	0	26,545,619	26,545,619	0	17,100,688	17,100,688	0	9,444,931	9,444,931
1	316000	Miscellaneous Power Plant Equipment	0	15,600,444	15,600,444	0	10,049,806	10,049,806	0	5,550,638	5,550,638
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	381,827,353	381,827,353	0	245,973,181	245,973,181	0	135,854,172	135,854,172
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,851,552	55,851,552	0	35,979,570	35,979,570	0	19,871,982	19,871,982
1	331XXX	Structures & Improvements	0	39,995,822	39,995,822	0	25,765,309	25,765,309	0	14,230,513	14,230,513
1	332XXX	Reservoirs, Dams, & Waterways	0	117,336,094	117,336,094	0	75,587,912	75,587,912	0	41,748,182	41,748,182
1	333000	Waterwheels, Turbines, & Generators	0	133,228,277	133,228,277	0	85,825,656	85,825,656	0	47,402,621	47,402,621
1	334000	Accessory Electric Equipment	0	31,579,505	31,579,505	0	20,343,517	20,343,517	0	11,235,988	11,235,988
1	335XXX	Miscellaneous Power Plant Equipment	0	6,968,342	6,968,342	0	4,489,006	4,489,006	0	2,479,336	2,479,336
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	386,959,155	386,959,155	0	249,279,088	249,279,088	0	137,680,067	137,680,067
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	15,640,668	15,640,668	0	10,075,718	10,075,718	0	5,564,950	5,564,950
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	198,094,149	198,094,149	0	127,612,251	127,612,251	0	70,481,898	70,481,898
1	345000	Accessory Electric Equipment	0	15,901,219	15,901,219	0	10,243,565	10,243,565	0	5,657,654	5,657,654
1	346000	Miscellaneous Power Plant Equipment	0	1,357,627	1,357,627	0	874,583	874,583	0	483,044	483,044
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,812,678	274,812,678	0	177,034,327	177,034,327	0	97,778,351	97,778,351
TOTAL PRODUCTION PLANT			0	1,043,599,186	1,043,599,186	0	672,286,596	672,286,596	0	371,312,590	371,312,590

ELECTRIC UTILITY PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,844,876	15,844,876	0	10,207,269	10,207,269	0	5,637,607	5,637,607
1	352XXX	Structures & Improvements	0	15,835,319	15,835,319	0	10,201,112	10,201,112	0	5,634,207	5,634,207
1	353000	Station Equipment	0	174,246,096	174,246,096	0	112,249,335	112,249,335	0	61,996,761	61,996,761
1	354000	Towers & Fixtures	0	17,105,213	17,105,213	0	11,019,178	11,019,178	0	6,086,035	6,086,035
1	355000	Poles & Fixtures	0	129,091,091	129,091,091	0	83,160,481	83,160,481	0	45,930,610	45,930,610
1	356000	Overhead Conductors & Devices	0	104,252,755	104,252,755	0	67,159,625	67,159,625	0	37,093,130	37,093,130
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,678,455	1,678,455	0	927,033	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,501,032	1,501,032	0	829,040	829,040
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,206,101	1,206,101	0	666,145	666,145
TOTAL TRANSMISSION PLANT			0	463,183,156	463,183,156	0	298,382,588	298,382,588	0	164,800,568	164,800,568
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,216,343	0	4,216,343	3,252,688	0	3,252,688	963,655	0	963,655
99	360400	Land Easements	78,420	0	78,420	69,666	0	69,666	8,754	0	8,754
99	361000	Structures & Improvements	12,743,836	0	12,743,836	9,334,156	0	9,334,156	3,409,680	0	3,409,680
99	362000	Station Equipment	88,600,252	0	88,600,252	57,327,150	0	57,327,150	31,273,102	0	31,273,102
99	364000	Poles, Towers, & Fixtures	203,213,894	0	203,213,894	123,328,353	0	123,328,353	79,885,541	0	79,885,541
99	365000	Overhead Conductors & Devices	132,616,861	0	132,616,861	78,494,826	0	78,494,826	54,122,035	0	54,122,035
99	366000	Underground Conduit	72,483,785	0	72,483,785	44,653,844	0	44,653,844	27,829,941	0	27,829,941
99	367000	Underground Conductors & Devices	118,180,869	0	118,180,869	75,457,268	0	75,457,268	42,723,601	0	42,723,601
99	368000	Line Transformers	164,021,030	0	164,021,030	105,810,181	0	105,810,181	58,210,849	0	58,210,849
99	369XXX	Services	112,094,858	0	112,094,858	69,218,284	0	69,218,284	42,876,574	0	42,876,574
99	370000	Meters	43,817,819	0	43,817,819	16,153,391	0	16,153,391	27,664,428	0	27,664,428
99	373XXX	Street Light & Signal Systems	28,287,567	0	28,287,567	15,699,707	0	15,699,707	12,587,860	0	12,587,860
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			980,355,534	0	980,355,534	598,799,514	0	598,799,514	381,556,020	0	381,556,020
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	2,072,822	2,892,035	371,881	1,361,761	1,733,642	447,332	711,061	1,158,393
4	390XXX	Structures & Improvements	6,320,555	27,765,354	34,085,909	1,717,450	18,240,727	19,958,177	4,603,105	9,524,627	14,127,732
4	391XXX	Office Furniture & Equipment	0	22,046,387	22,046,387	0	14,483,594	14,483,594	0	7,562,793	7,562,793
4	392XXX	Transportation Equipment	7,165,094	4,869,131	12,034,225	4,966,999	3,198,824	8,165,823	2,198,095	1,670,307	3,868,402
4	393000	Stores Equipment	303,481	832,241	1,135,722	118,824	546,749	665,573	184,657	285,492	470,149
4	394000	Tools, Shop & Garage Equipment	1,763,015	3,486,000	5,249,015	1,322,334	2,290,163	3,612,497	440,681	1,195,837	1,636,518
4	395000	Laboratory Equipment	385,630	1,635,151	2,020,781	237,164	1,074,229	1,311,393	148,466	560,922	709,388
4	396XXX	Power Operated Equipment	17,424,942	6,361,103	23,786,045	11,246,806	4,178,990	15,425,796	6,178,136	2,182,113	8,360,249
4	397XXX	Communications Equipment	10,744,846	41,315,670	52,060,516	5,793,424	27,142,743	32,936,167	4,951,422	14,172,927	19,124,349
4	398000	Miscellaneous Equipment	6,815	363,311	370,126	1,928	238,681	240,609	4,887	124,630	129,517
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			44,933,591	110,747,170	155,680,761	25,776,810	72,756,461	98,533,271	19,156,781	37,990,709	57,147,490
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,262,591	27,262,591	0	17,562,561	17,562,561	0	9,700,030	9,700,030
TOTAL PLANT IN SERVICE			1,025,565,134	1,696,526,711	2,722,091,845	624,852,333	1,094,586,303	1,719,438,636	400,712,801	601,940,408	1,002,653,209
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,025,565,134	1,696,526,711	2,722,091,845	624,852,333	1,094,586,303	1,719,438,636	400,712,801	601,940,408	1,002,653,209

ELECTRIC UTILITY PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	247,732,231	247,732,231	0	159,589,103	159,589,103	0	88,143,128	88,143,128
1	108000	Hydro Production Plant	0	93,957,880	93,957,880	0	60,527,666	60,527,666	0	33,430,214	33,430,214
1	108X03	Other Production Plant	0	49,986,884	49,986,884	0	32,201,551	32,201,551	0	17,785,333	17,785,333
1	108X04	Transmission Plant	0	154,547,796	154,547,796	0	99,559,690	99,559,690	0	54,988,106	54,988,106
E-ADP	108X05	Distribution Plant	295,759,873	0	295,759,873	180,443,099	0	180,443,099	115,316,774	0	115,316,774
E-ADP	108X06	General Plant - Non-Transportation	14,640,740	41,131,384	55,772,124	8,098,112	27,021,674	35,119,786	6,542,628	14,109,710	20,652,338
E-ADP	108X07	General Plant - Transportation	3,795,296	2,579,175	6,374,471	2,630,999	1,694,415	4,325,414	1,164,297	884,760	2,049,057
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-223,952	-223,952	0	-144,270	-144,270	0	-79,682	-79,682
TOTAL ACCUMULATED DEPRECIATION			314,195,909	589,711,398	903,907,307	191,172,210	380,449,829	571,622,039	123,023,699	209,261,569	332,285,268
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	13,372	3,792,209	3,805,581	13,372	2,442,941	2,456,313	0	1,349,268	1,349,268
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	75,919	75,919	0	49,876	49,876	0	26,043	26,043
E-CAM	111X08	Intangible Plant-Computer Software	0	9,915,153	9,915,153	0	6,513,859	6,513,859	0	3,401,294	3,401,294
TOTAL ACCUMULATED AMORTIZATION			124,050	13,783,713	13,907,763	124,050	9,006,960	9,131,010	0	4,776,753	4,776,753
NET ELECTRIC UTILITY PLANT			711,245,175	1,093,031,600	1,804,276,775	433,556,073	705,129,514	1,138,685,587	277,689,102	387,902,086	665,591,188

ALLOCATION RATIOS:

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

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-APL-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	711,245,175	1,093,031,600	1,804,276,775	433,556,073	705,129,514	1,138,685,587	277,689,102	387,902,086	665,591,188
	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)	11,933,981	0	11,933,981	7,563,977	0	7,563,977	4,370,004	0	4,370,004
4	Deferred Gain on Sale of General Office (190850)	0	177,309	177,309	0	116,485	116,485	0	60,824	60,824
12	Deferred F.I.T. - Plant In Service (282900)	0	-243,578,791	-243,578,791	0	-153,722,575	-153,722,575	0	-89,856,216	-89,856,216
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,081,404	-9,081,404	0	-5,966,119	-5,966,119	0	-3,115,285	-3,115,285
99	ADFIT - Boulder Park Idaho Write Off (190040)	649,172	0	649,172	0	0	0	649,172	0	649,172
99	Spokane River Relicensing (283322)	-8,510	0	-8,510	0	0	0	-8,510	0	-8,510
1	ADFIT - Lake CDA CDR Fund (283324)	0	-724,137	-724,137	0	-466,489	-466,489	0	-257,648	-257,648
99	ADFIT - MT Lease Payments (283365)	-2,715,752	0	-2,715,752	-1,791,788	0	-1,791,788	-923,964	0	-923,964
1	ADFIT - MT Lease Payments (283382)	-235,357	-9,323,222	-9,558,579	-184,997	-6,006,020	-6,191,017	-50,360	-3,317,202	-3,367,562
12	Electric portion of Bond Redemptions (283850)	0	-2,909,371	-2,909,371	0	-1,836,104	-1,836,104	0	-1,073,267	-1,073,267
1	Colstrip PCB (283200)	0	-616,944	-616,944	0	-397,435	-397,435	0	-219,509	-219,509
	TOTAL ACCUM DEFERRED INCOME TAX	9,623,534	-266,056,560	-256,433,026	5,587,192	-168,278,257	-162,691,065	4,036,342	-97,778,303	-93,741,961
	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)	5,506,393	0	5,506,393	3,952,279	0	3,952,279	1,554,114	0	1,554,114
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)	745,224	0	745,224	0	0	0	745,224	0	745,224
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	762,089	0	762,089	0	0	0	762,089	0	762,089
99	Invest in Exchange Power (124900, 124930)	25,112,423	0	25,112,423	25,112,423	0	25,112,423	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)	-2,220,301	0	-2,220,301	-711,568	0	-711,568	-1,508,733	0	-1,508,733
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	58,959	0	58,959	0	0	0	58,959	0	58,959
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)	7,759,292	0	7,759,292	5,119,394	0	5,119,394	2,639,898	0	2,639,898
99	Nez Perce Settlement - Idaho (186800)	324,255	0	324,255	0	0	0	324,255	0	324,255
4	Gain on Sale of General Office Bldg (253850)	0	-506,571	-506,571	0	-332,797	-332,797	0	-173,774	-173,774
	TOTAL OTHER ADJUSTMENTS	31,668,918	9,443,429	41,112,347	27,418,069	6,076,993	33,495,062	4,250,849	3,366,436	7,617,285
	NET RATE BASE	752,537,627	836,418,469	1,588,956,096	466,561,334	542,928,250	1,009,489,584	285,976,293	293,490,219	579,466,512

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.110%	36.890%
E-ALL	13	Net Electric General Plant	100.000%	63.173%	36.827%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,755,385	2,705,530	726,517	323,339
8		Utility 8	7,624	0	5,259	2,365
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,772,712</u>	<u>2,713,196</u>	<u>733,813</u>	<u>325,704</u>
7	404X32 PC Software	Utility 7	1,645,017	1,185,136	318,245	141,636
8		Utility 8	85,773	0	59,166	26,607
9		Utility 9	0	0	0	0
	TOTAL		<u>1,730,790</u>	<u>1,185,136</u>	<u>377,411</u>	<u>168,243</u>
7	404X50 Leasehold Improvements	Utility 7	10,303	7,423	1,993	887
	TOTAL		<u>10,303</u>	<u>7,423</u>	<u>1,993</u>	<u>887</u>
	TOTAL		<u>5,513,805</u>	<u>3,905,755</u>	<u>1,113,217</u>	<u>494,834</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 Twelve Months Ended November 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	6,132,498	4,418,097	1,186,393	528,008
8	Utility 8	130,635	0	90,112	40,523
9	Utility 9	683,479	539,976	143,503	0
9	Utility 9 - Washington	102,204	80,745	21,459	0
9	Utility 9 - Idaho	387,806	306,382	81,424	0
	Total	<u>7,436,622</u>	<u>5,345,200</u>	<u>1,522,891</u>	<u>568,531</u>
7	403X70 Utility 7	1,952	1,406	378	168
9	Utility 9	14,286	11,287	2,999	0
	Total	<u>16,238</u>	<u>12,693</u>	<u>3,377</u>	<u>168</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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	337,913	0	0	0	0	337,913	0	0	337,913	0	0	0
99		Utility 2	433,967	0	0	0	0	0	0	0	0	433,967	0	433,967
7		Utility 7	2,556,629	0	0	1,841,898	1,841,898	0	0	494,605	494,605	0	220,126	220,126
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,624,594</b>	<b>371,881</b>	<b>447,332</b>	<b>2,072,822</b>	<b>2,892,035</b>	<b>436,743</b>	<b>91,800</b>	<b>549,923</b>	<b>1,078,466</b>	<b>433,967</b>	<b>220,126</b>	<b>654,093</b>
	390XXX	Structures & Improvements												
99		Utility 0	2,249,998	452,875	1,172,971	624,152	2,249,998	0	0	0	0	0	0	0
99		Utility 1	880,586	0	0	0	0	880,586	0	0	880,586	0	0	0
99		Utility 2	3,293,165	0	0	0	0	0	0	0	0	3,293,165	0	3,293,165
7		Utility 7	33,654,278	0	0	24,245,888	24,245,888	0	0	6,510,757	6,510,757	0	2,897,633	2,897,633
9		Utility 9 - Wa	1,600,647	1,264,575	0	0	1,264,575	336,072	0	0	336,072	0	0	0
9		Utility 9 - Idaho	4,341,722	0	3,430,134	0	3,430,134	0	911,588	0	911,588	0	0	0
9		Utility 9 - Allocated	3,664,769	0	0	2,895,314	2,895,314	0	0	769,455	769,455	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>49,685,165</b>	<b>1,717,450</b>	<b>4,603,105</b>	<b>27,765,354</b>	<b>34,085,909</b>	<b>1,216,658</b>	<b>911,588</b>	<b>7,280,212</b>	<b>9,408,458</b>	<b>3,293,165</b>	<b>2,897,633</b>	<b>6,190,798</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	861,804	0	0	861,804	861,804	0	0	0	0	0	0	0
7		Utility 7	29,405,062	0	0	21,184,583	21,184,583	0	0	5,688,703	5,688,703	0	2,531,776	2,531,776
8		Utility 8	379,444	0	0	0	0	0	0	261,740	261,740	0	117,704	117,704
		<b>TOTAL ACCOUNT</b>	<b>30,646,310</b>	<b>0</b>	<b>0</b>	<b>22,046,387</b>	<b>22,046,387</b>	<b>0</b>	<b>0</b>	<b>5,950,443</b>	<b>5,950,443</b>	<b>0</b>	<b>2,649,480</b>	<b>2,649,480</b>
	392XXX	Transportation Equipment												
99		Utility 0	10,302,364	4,323,699	1,782,382	4,196,283	10,302,364	0	0	0	0	0	0	0
99		Utility 1	4,316,969	0	0	0	0	2,760,780	937,183	619,006	4,316,969	0	0	0
99		Utility 2	1,958,893	0	0	0	0	0	0	0	0	1,958,893	0	1,958,893
7		Utility 7	170,014	0	0	122,485	122,485	0	0	32,891	32,891	0	14,638	14,638
9		Utility 9 - Wa	814,263	643,300	0	0	643,300	170,963	0	0	170,963	0	0	0
9		Utility 9 - Idaho	526,192	0	415,713	0	415,713	0	110,479	0	110,479	0	0	0
9		Utility 9 - Allocated	696,627	0	0	550,363	550,363	0	0	146,264	146,264	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,785,322</b>	<b>4,966,999</b>	<b>2,198,095</b>	<b>4,869,131</b>	<b>12,034,225</b>	<b>2,931,743</b>	<b>1,047,662</b>	<b>798,161</b>	<b>4,777,566</b>	<b>1,958,893</b>	<b>14,638</b>	<b>1,973,531</b>

COMMON GENERAL PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	337,160	11,207	15,386	310,567	337,160	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	57,260	0	0	0	0	0	0	0	0	57,260	0	57,260
9		Utility 9 - Wa	136,217	107,617	0	0	107,617	28,600	0	0	28,600	0	0	0
9		Utility 9 - Idaho	214,256	0	169,271	0	169,271	0	44,985	0	44,985	0	0	0
9		Utility 9 - Allocated	660,313	0	0	521,674	521,674	0	0	138,639	138,639	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,489,477</b>	<b>118,824</b>	<b>184,657</b>	<b>832,241</b>	<b>1,135,722</b>	<b>112,871</b>	<b>44,985</b>	<b>138,639</b>	<b>296,495</b>	<b>57,260</b>	<b>0</b>	<b>57,260</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,427,971	1,287,650	433,160	1,707,161	3,427,971	0	0	0	0	0	0	0
99		Utility 1	1,870,437	0	0	0	0	989,636	454,903	425,898	1,870,437	0	0	0
99		Utility 2	964,286	0	0	0	0	0	0	0	0	964,286	0	964,286
7		Utility 7	2,145,605	0	0	1,545,780	1,545,780	0	0	415,089	415,089	0	184,737	184,737
8		Utility 8	901,372	0	0	0	0	0	0	621,766	621,766	0	279,606	279,606
9		Utility 9 - Wa	43,901	34,684	0	0	34,684	9,217	0	0	9,217	0	0	0
9		Utility 9 - Idaho	9,520	0	7,521	0	7,521	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	294,996	0	0	233,059	233,059	0	0	61,937	61,937	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,658,088</b>	<b>1,322,334</b>	<b>440,681</b>	<b>3,486,000</b>	<b>5,249,015</b>	<b>998,853</b>	<b>456,902</b>	<b>1,524,690</b>	<b>2,980,445</b>	<b>964,286</b>	<b>464,343</b>	<b>1,428,629</b>
	395000	Laboratory Equipment												
99		Utility 0	1,516,153	220,798	143,241	1,152,114	1,516,153	0	0	0	0	0	0	0
99		Utility 1	328,704	0	0	0	0	106,969	34,886	186,849	328,704	0	0	0
99		Utility 2	276,611	0	0	0	0	0	0	0	0	276,611	0	276,611
7		Utility 7	333,825	0	0	240,501	240,501	0	0	64,582	64,582	0	28,742	28,742
8		Utility 8	8,885	0	0	0	0	0	0	6,129	6,129	0	2,756	2,756
9		Utility 9 - Wa	20,715	16,366	0	0	16,366	4,349	0	0	4,349	0	0	0
9		Utility 9 - Idaho	6,613	0	5,225	0	5,225	0	1,388	0	1,388	0	0	0
9		Utility 9 - Allocated	306,992	0	0	242,536	242,536	0	0	64,456	64,456	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,798,498</b>	<b>237,164</b>	<b>148,466</b>	<b>1,635,151</b>	<b>2,020,781</b>	<b>111,318</b>	<b>36,274</b>	<b>322,016</b>	<b>469,608</b>	<b>276,611</b>	<b>31,498</b>	<b>308,109</b>
	396XXX	Power Operated Equipment												
99		Utility 0	22,017,172	10,721,596	5,807,438	5,488,138	22,017,172	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
9		Utility 9 - Wa	664,789	525,210	0	0	525,210	139,579	0	0	139,579	0	0	0
9		Utility 9 - Idaho	469,214	0	370,698	0	370,698	0	98,516	0	98,516	0	0	0
9		Utility 9 - Allocated	599,735	0	0	473,815	473,815	0	0	125,920	125,920	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,068,339</b>	<b>11,246,806</b>	<b>6,178,136</b>	<b>6,361,103</b>	<b>23,786,045</b>	<b>2,727,962</b>	<b>861,548</b>	<b>601,248</b>	<b>4,190,758</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,570,980	5,434,271	1,968,429	30,168,280	37,570,980	0	0	0	0	0	0	0
99		Utility 1	651,220	0	0	0	0	369,017	282,203	0	651,220	0	0	0
99		Utility 2	505,917	0	0	0	0	0	0	0	0	505,917	0	505,917
7		Utility 7	7,448,778	0	0	5,366,398	5,366,398	0	0	1,441,041	1,441,041	0	641,340	641,340
8		Utility 8	927,891	0	0	0	0	0	0	640,059	640,059	0	287,832	287,832
9		Utility 9 - Wa	454,601	359,153	0	0	359,153	95,448	0	0	95,448	0	0	0
9		Utility 9 - Idaho	3,775,749	0	2,982,993	0	2,982,993	0	792,756	0	792,756	0	0	0
9		Utility 9 - Allocated	7,317,341	0	0	5,780,992	5,780,992	0	0	1,536,349	1,536,349	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,652,477</b>	<b>5,793,424</b>	<b>4,951,422</b>	<b>41,315,670</b>	<b>52,060,516</b>	<b>464,465</b>	<b>1,074,959</b>	<b>3,617,449</b>	<b>5,156,873</b>	<b>505,917</b>	<b>929,172</b>	<b>1,435,089</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,901	0	2,319	1,582	3,901	0	0	0	0	0	0	0
99		Utility 1	1,306	0	0	0	0	0	0	1,306	1,306	0	0	0
7		Utility 7	493,485	0	0	355,526	355,526	0	0	95,470	95,470	0	42,489	42,489
9		Utility 9 - Wa	2,441	1,928	0	0	1,928	513	0	0	513	0	0	0
9		Utility 9 - Idaho	3,250	0	2,568	0	2,568	0	682	0	682	0	0	0
9		Utility 9 - Allocated	7,851	0	0	6,203	6,203	0	0	1,648	1,648	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>512,234</b>	<b>1,928</b>	<b>4,887</b>	<b>363,311</b>	<b>370,126</b>	<b>513</b>	<b>682</b>	<b>98,424</b>	<b>99,619</b>	<b>0</b>	<b>42,489</b>	<b>42,489</b>
		<b>TOTAL GENERAL PLANT</b>	<b>204,920,504</b>	<b>25,776,810</b>	<b>19,156,781</b>	<b>110,747,170</b>	<b>155,680,761</b>	<b>9,001,126</b>	<b>4,526,400</b>	<b>20,881,205</b>	<b>34,408,731</b>	<b>7,533,933</b>	<b>7,297,081</b>	<b>14,831,014</b>

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,500,503	38,500,503	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,810	-85,810	0	0
99	108X06	Utility 1	3,818,645	0	3,818,645	0
99	108X06	Utility 2	1,870,908	0	0	1,870,908
7	108X06	Utility 7	8,642,971	6,226,742	1,672,069	744,160
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-341,976	-246,373	-66,159	-29,444
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	784,368	0	541,057	243,311
9	108X06	Utility 9	14,400,615	11,377,062	3,023,553	0
Total			67,590,224	55,772,124	8,989,165	2,828,935

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,793,717	5,793,717	0	0
99	108X07	Utility 1	673,619	0	673,619	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	883,808	0	0	883,808
7	108X07	Utility 7	27,989	20,164	5,415	2,410
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	709,572	560,590	148,982	0
9	108X07	Utility 9	0	0	0	0
Total			8,088,705	6,374,471	828,016	886,218

ALLOCATION RATIOS:

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

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis			Report ID: E-ADP-12A			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:														
E-PLT		Plant in Service	980,355,534	0	980,355,534	598,799,514	0	598,799,514	381,556,020	0	381,556,020			
E-PLT	360200	Less Land and Land Rights	4,216,343	0	4,216,343	3,252,688	0	3,252,688	963,655	0	963,655			
		Depreciable Distribution Plant	976,139,191	0	976,139,191	595,546,826	0	595,546,826	380,592,365	0	380,592,365			
		Percentage		0.000%	100.000%	61.010%			38.990%					
ALLOCATION BASED ON DEPRECIABLE PLANT														
	108X05	Accumulated Depreciation		0	295,759,873	180,443,099			115,316,774					
JURISDICTIONAL ALLOCATION:														
99	108X05	Accumulated Depreciation	295,759,873	0	295,759,873	180,443,099	0	180,443,099	115,316,774	0	115,316,774			
GENERAL PLANT - NON TRANSPORTATION														
E-PLT		General Plant In Service	44,933,591	110,747,170	155,680,761	25,776,810	72,756,461	98,533,271	19,156,781	37,990,709	57,147,490			
E-PLT	389XXX	Less: General Land and Land Rights	819,213	2,072,822	2,892,035	371,881	1,361,761	1,733,642	447,332	711,061	1,158,393			
E-PLT	392XXX	Less: General Transportation Plant	7,165,094	4,869,131	12,034,225	4,966,999	3,198,824	8,165,823	2,198,095	1,670,307	3,868,402			
		Depreciable Non Transport General Plant	36,949,284	103,805,217	140,754,501	20,437,930	68,195,876	88,633,806	16,511,354	35,609,341	52,120,695			
		Percentage		73.749%	100.000%	14.520%			11.731%					
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,131,384	55,772,124	8,098,112			6,542,628					
	403X60	Common Depreciation Expense (C-DEP)		3,656,529	4,958,073	719,912			581,632					
	403X60	Washington Depreciation Expense (C-DEP)			80,745	80,745			0					
	403X60	Idaho Depreciation Expense (C-DEP)			306,382	0			306,382					
	403X60	Depreciation Expense		1,849,919	2,477,536	451,280			176,337					
JURISDICTIONAL ALLOCATION:														
4	108X06	Accumulated Depreciation--Electric General Plant	14,640,740	41,131,384	55,772,124	8,098,112	27,021,674	35,119,786	6,542,628	14,109,710	20,652,338			
4	403X60	Depreciation Expense (C-DEP)	1,301,544	3,656,529	4,958,073	719,912	2,402,193	3,122,105	581,632	1,254,336	1,835,968			
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	387,127	0	387,127	80,745	0	80,745	306,382	0	306,382			
4	403X60	Depreciation Expense	627,617	1,849,919	2,477,536	451,280	1,215,323	1,666,603	176,337	634,596	810,933			
		Total Depreciation Expense	2,316,288	5,506,448	7,822,736	1,251,937	3,617,516	4,869,453	1,064,351	1,888,932	2,953,283			
GENERAL PLANT--TRANSPORTATION														
E-PLT	392XXX	Transportation General Plant	7,165,094	4,869,131	12,034,225	4,966,999	3,198,824	8,165,823	2,198,095	1,670,307	3,868,402			
		Percentage		40.461%	100.000%	41.274%			18.265%					
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,579,175	6,374,471	2,630,999			1,164,297					
	403X70	Depreciation Expense (C-DEP)		5,136	12,693	5,239			2,318					
	403X70	Depreciation Expense		43,157	97,102	33,911			20,034					
JURISDICTIONAL ALLOCATION:														
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,795,296	2,579,175	6,374,471	2,630,999	1,694,415	4,325,414	1,164,297	884,760	2,049,057			
4	403X70	Depreciation Expense (C-DEP)	7,557	5,136	12,693	5,239	3,374	8,613	2,318	1,762	4,080			
4	403X70	Depreciation Expense	53,945	43,157	97,102	33,911	28,352	62,263	20,034	14,805	34,839			
		Total Depreciation Expense	61,502	48,293	109,795	39,150	31,726	70,876	22,352	16,567	38,919			
ALLOCATION RATIOS:														
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%				
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%				

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	602,000	0	0	602,000	602,000	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	18,679,983	0	0	13,457,807	13,457,807	0	0	3,613,830	3,613,830	0	1,608,347	1,608,347
8		Utility 8	38,118	0	0	0	0	0	0	26,294	26,294	0	11,824	11,824
		TOTAL ACCOUNT	19,366,541	0	0	14,059,807	14,059,807	0	0	3,640,124	3,640,124	46,440	1,620,171	1,666,611
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	822,263	0	0	822,263	822,263	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
7		Utility 7	8,785,840	0	0	6,329,671	6,329,671	0	0	1,699,709	1,699,709	0	756,461	756,461
8		Utility 8	602,912	0	0	0	0	0	0	415,889	415,889	0	187,023	187,023
		TOTAL ACCOUNT	10,221,604	0	0	7,151,934	7,151,934	0	0	2,126,187	2,126,187	0	943,484	943,484
		TOTAL	30,200,102	0	0	21,365,055	21,365,055	249,449	168,450	5,807,055	6,224,954	46,440	2,563,655	2,610,095

ALLOCATION RATIOS:

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



ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	705,020	705,020	0	0
99		Utility 1	4,908	0	4,908	0
99		Utility 2 - Oregon	18,189	0	0	18,189
7		Utility 7	12,769,409	9,199,593	2,470,370	1,099,446
8		Utility 8	469,991	0	324,200	145,791
9		Utility 9	13,341	10,540	2,801	0
Total			<u>13,980,858</u>	<u>9,915,153</u>	<u>2,802,279</u>	<u>1,263,426</u>
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	96,241	69,336	18,619	8,286
9		Utility 9	8,332	6,583	1,749	0
Total			<u>104,573</u>	<u>75,919</u>	<u>20,368</u>	<u>8,286</u>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-CAM-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Plant in Service									
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	14,059,807	14,059,807	0	9,236,731	9,236,731	0	4,823,076	4,823,076
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,151,934	7,151,934	0	4,698,535	4,698,535	0	2,453,399	2,453,399
		Total Intangible Plant - Software	0	21,211,741	21,211,741	0	13,935,266	13,935,266	0	7,276,475	7,276,475
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111.38 & .48)		9,915,153	9,915,153	0			0		
		Amortization Expense (404X3X)		4,179,932	4,179,932	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111.38 & .48)	0	9,915,153	9,915,153	0	6,513,859	6,513,859	0	3,401,294	3,401,294
4		Amortization Expense (404X3X)	0	4,179,932	4,179,932	0	2,746,048	2,746,048	0	1,433,884	1,433,884
		ALLOCATION RATIOS:									
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-10,840,813	-7,810,155	-2,097,264	-933,394
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,609,095	-1,271,249	-337,846	0
Total			<u>-12,449,908</u>	<u>-9,081,404</u>	<u>-2,435,110</u>	<u>-933,394</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%