

ELECTRIC RATE OF RETURN For Month Ended March 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	9,026,924	5,764,745	3,262,179
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	9,026,924	5,748,466	3,278,458
E-APL		Electric Net Rate Base	1,553,789,773	987,307,176	566,482,597
		RATE OF RETURN	0.581%	0.582%	0.579%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended March 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	3/31/2009	355,450	233,719	121,731
		Percent		100.000%	65.753%	34.247%
3	E-OPS	Direct Distribution Operating Expense		1,754,002	1,070,056	683,946
		Percent		100.000%	61.007%	38.993%
	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 March 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	1/1/2009	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			
		Total		85,227,103	65,894,285	13,928,742	5,404,076
		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
		Total		57,423,538	44,912,087	8,219,792	4,291,659
		Percentage		100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
		Percentage		100.000%	53.026%	32.725%	14.249%
		Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage		100.000%	79.621%	14.002%	6.377%
		Total Percentages		400.000%	288.175%	77.384%	34.441%
7		Average (CD AA)		100.000%	72.044%	19.346%	8.610%
Input		Gas North/Oregon 4-Factor	1/1/2009	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
		Total		19,332,818	0	13,928,742	5,404,076
		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
		Total		12,511,451	0	8,219,792	4,291,659
		Percentage		100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08		314,244	0	218,921	95,323
		Percentage		100.000%	0.000%	69.666%	30.334%
		Net Direct Plant		427,362,633		292,786,064	134,576,569
		Percentage		100.000%	0.000%	68.510%	31.490%
		Total Percentages		400.000%	0.000%	275.921%	124.079%
8		Average (GD AA)		100.000%	0.000%	68.980%	31.020%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 500 - 894	35,165,766	25,255,770	9,909,996	0
		Direct O & M Accts 901 - 935	0	0	0	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	677,253,614	413,410,023	263,843,591	
		Percent	100.000%	61.042%	38.958%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,198,783	3,959,028	2,239,755	
		Percent	100.000%	63.868%	36.132%	
12	E-PLT	Net Electric Plant	1,777,034,117	1,120,863,769	656,170,348	
		Percent	100.000%	63.075%	36.925%	
13	E-PLT	Net Electric General Plant	93,059,183	58,758,539	34,300,644	
		Percent	100.000%	63.141%	36.859%	
14	E-SCM	Net Allocated Schedule M's	-4,214,215	-2,671,619	-1,542,596	
		Percent	100.000%	63.395%	36.605%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 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)

Input	Balance Date	Washington	Idaho	Montana	Oregon
Input	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

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	31,671,187	0	31,671,187	21,887,589	0	21,887,589	9,783,598	0	9,783,598
99	442200	Commercial - Firm & Int.	22,944,013	0	22,944,013	16,260,436	0	16,260,436	6,683,577	0	6,683,577
1	442300	Industrial	8,220,606	0	8,220,606	3,299,631	0	3,299,631	4,920,975	0	4,920,975
99	444000	Public Street & Highway Lighting	543,337	0	543,337	372,365	0	372,365	170,972	0	170,972
99	499XXX	Unbilled Revenue	1,020,451	0	1,020,451	583,397	0	583,397	437,054	0	437,054
99	448000	Interdepartmental Revenue	108,315	0	108,315	86,725	0	86,725	21,590	0	21,590
TOTAL SALES TO ULTIMATE CUSTOMERS			64,507,909	0	64,507,909	42,490,143	0	42,490,143	22,017,766	0	22,017,766
1	447XXX	Sales for Resale	0	21,864,087	21,864,087	0	14,084,845	14,084,845	0	7,779,242	7,779,242
TOTAL SALES OF ELECTRICITY			64,507,909	21,864,087	86,371,996	42,490,143	14,084,845	56,574,988	22,017,766	7,779,242	29,797,008
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	56,956	0	56,956	34,834	0	34,834	22,122	0	22,122
1	453000	Sales of Water & Water Power	0	25,202	25,202	0	16,235	16,235	0	8,967	8,967
1	454000	Rent from Electric Property	210,578	3,207	213,785	142,215	2,066	144,281	68,363	1,141	69,504
1	456XXX	Other Electric Revenues	7,895	5,007,529	5,015,424	7,857	3,225,850	3,233,707	38	1,781,679	1,781,717
TOTAL OTHER OPERATING REVENUE			275,429	5,035,938	5,311,367	184,906	3,244,151	3,429,057	90,523	1,791,787	1,882,310
TOTAL ELECTRIC REVENUE			64,783,338	26,900,025	91,683,363	42,675,049	17,328,996	60,004,045	22,108,289	9,571,029	31,679,318
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	48,167	48,167	0	31,029	31,029	0	17,138	17,138
1	501000	Fuel	0	1,728,601	1,728,601	0	1,113,565	1,113,565	0	615,036	615,036
1	502000	Steam Expense	0	294,127	294,127	0	189,477	189,477	0	104,650	104,650
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	61,951	61,951	0	39,909	39,909	0	22,042	22,042
1	506000	Miscellaneous Steam Power Generation Expense	0	194,880	194,880	0	125,542	125,542	0	69,338	69,338
1	507000	Rent	0	1,176	1,176	0	758	758	0	418	418
MAINTENANCE											
1	510000	Supervision & Engineering	0	49,827	49,827	0	32,099	32,099	0	17,728	17,728
1	511000	Structures	0	53,205	53,205	0	34,275	34,275	0	18,930	18,930
1	512000	Boiler Plant	0	370,631	370,631	0	238,760	238,760	0	131,871	131,871
1	513000	Electric Plant	0	150,929	150,929	0	97,228	97,228	0	53,701	53,701
1	514000	Miscellaneous Steam Plant	0	104,144	104,144	0	67,090	67,090	0	37,054	37,054
TOTAL STEAM POWER GENERATION EXP			0	3,057,638	3,057,638	0	1,969,732	1,969,732	0	1,087,906	1,087,906

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	151,631	151,631	0	97,681	97,681	0	53,950	53,950
1	536000	Water for Power	0	66,788	66,788	0	43,025	43,025	0	23,763	23,763
1	537000	Hydraulic Expense	163,707	103,485	267,192	91,008	66,665	157,673	72,699	36,820	109,519
1	538000	Electric Expense	0	496,736	496,736	0	319,997	319,997	0	176,739	176,739
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	60,996	60,996	0	39,294	39,294	0	21,702	21,702
1	540000	Rent	399,443	59,305	458,748	258,021	38,204	296,225	141,422	21,101	162,523
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	17,403	17,403	0	11,211	11,211	0	6,192	6,192
1	542000	Structures	0	16,201	16,201	0	10,437	10,437	0	5,764	5,764
1	543000	Reservoirs, Dams, & Waterways	0	18,882	18,882	0	12,164	12,164	0	6,718	6,718
1	544000	Electric Plant	0	158,963	158,963	0	102,404	102,404	0	56,559	56,559
1	545000	Miscellaneous Hydraulic Plant	0	1,617,166	1,617,166	0	1,041,778	1,041,778	0	575,388	575,388
TOTAL HYDRO POWER GENERATION EXP			563,150	2,767,556	3,330,706	349,029	1,782,860	2,131,889	214,121	984,696	1,198,817
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	57,509	57,509	0	37,047	37,047	0	20,462	20,462
1	547000	Fuel	0	7,433,226	7,433,226	0	4,788,484	4,788,484	0	2,644,742	2,644,742
1	548000	Generation Expense	0	213,164	213,164	0	137,320	137,320	0	75,844	75,844
1	549000	Miscellaneous Other Power Generation Expense	0	39,126	39,126	0	25,205	25,205	0	13,921	13,921
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
MAINTENANCE											
1	551000	Supervision & Engineering	0	158,209	158,209	0	101,918	101,918	0	56,291	56,291
1	552000	Structures	0	812	812	0	523	523	0	289	289
1	553000	Generating & Electric Equipment	0	136,540	136,540	0	87,959	87,959	0	48,581	48,581
1	554000	Miscellaneous Other Power Generation Plant	0	12,077	12,077	0	7,780	7,780	0	4,297	4,297
TOTAL OTHER POWER GENERATION EXP			0	8,047,844	8,047,844	0	5,184,420	5,184,420	0	2,863,424	2,863,424
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,634,222	27,745,999	29,380,221	0	17,873,972	17,873,972	1,634,222	9,872,027	11,506,249
1	556000	System Control & Load Dispatching	0	50,150	50,150	0	32,307	32,307	0	17,843	17,843
E-557	557XXX	Other Expense	3,933,483	6,500,506	10,433,989	3,242,125	4,187,627	7,429,752	691,358	2,312,879	3,004,237
TOTAL OTHER POWER SUPPLY EXPENSE			5,567,705	34,296,655	39,864,360	3,242,125	22,093,906	25,336,031	2,325,580	12,202,749	14,528,329
TOTAL POWER PRODUCTION O&M EXP			6,130,855	48,169,693	54,300,548	3,591,154	31,030,918	34,622,072	2,539,701	17,138,775	19,678,476

ELECTRIC OPERATING STATEMENT For Month Ended March 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	169,550	188,634	13,184	109,224	122,408	5,900	60,326	66,226
1	561000	Load Dispatching	0	209,791	209,791	0	135,147	135,147	0	74,644	74,644
1	562000	Station Expense	0	12,402	12,402	0	7,989	7,989	0	4,413	4,413
1	563000	Overhead Line Expense	0	21,695	21,695	0	13,976	13,976	0	7,719	7,719
1	565000	Transmission of Electricity by Others	0	1,110,874	1,110,874	0	715,625	715,625	0	395,249	395,249
1	566000	Miscellaneous Transmission Expense	0	108,757	108,757	0	70,061	70,061	0	38,696	38,696
1	567000	Rent	0	75,906	75,906	0	48,899	48,899	0	27,007	27,007
MAINTENANCE											
1	568000	Supervision & Engineering	0	45,390	45,390	0	29,240	29,240	0	16,150	16,150
1	569000	Structures	0	24,494	24,494	0	15,779	15,779	0	8,715	8,715
1	570000	Station Equipment	0	284,975	284,975	0	183,581	183,581	0	101,394	101,394
1	571000	Overhead Lines	0	159,292	159,292	0	102,616	102,616	0	56,676	56,676
1	572000	Underground Lines	0	-4,770	-4,770	0	-3,073	-3,073	0	-1,697	-1,697
1	573000	Service Miscellaneous	0	-1,838	-1,838	0	-1,184	-1,184	0	-654	-654
TOTAL TRANSMISSION OPERATING EXP			19,084	2,216,518	2,235,602	13,184	1,427,880	1,441,064	5,900	788,638	794,538
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,226,823	2,226,823	0	1,434,519	1,434,519	0	792,304	792,304
1	403X40	Depreciation Expense--Transmission Plant	0	779,390	779,390	0	502,083	502,083	0	277,307	277,307
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	28,133	28,133	0	18,123	18,123	0	10,010	10,010
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	51,454	51,454	0	33,147	33,147	0	18,307	18,307
99	407482	Reg Credit Amt Lake CDA Settlement	-51,454	0	-51,454	-33,147	0	-33,147	-18,307	0	-18,307
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	-8,498	0	-8,498	0	0	0	-8,498	0	-8,498
99	407450/499	Amortization of BPA Residential Exchange Credit	-238,561	0	-238,561	-169,753	0	-169,753	-68,808	0	-68,808
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,370,121	1,370,121	0	882,633	882,633	0	487,488	487,488
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-128,360	4,463,587	4,335,227	5,691	2,875,443	2,881,134	-134,051	1,588,144	1,454,093
TOTAL PRODUCTION & TRANS EXPENSE			6,021,579	54,849,798	60,871,377	3,610,029	35,334,241	38,944,270	2,411,550	19,515,557	21,927,107



ELECTRIC OPERATING STATEMENT For Month Ended March 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	33,163	79,598	112,761	20,738	48,560	69,298	12,425	31,038	43,463
3	582000	Station Expense	40,365	0	40,365	18,233	0	18,233	22,132	0	22,132
3	583000	Overhead Line Expense	136,891	68,671	205,562	84,668	41,894	126,562	52,223	26,777	79,000
3	584000	Underground Line Expense	26,304	1,741	28,045	9,338	1,062	10,400	16,966	679	17,645
3	585000	Street Light & Signal System Operation Expense	24,588	0	24,588	2,855	0	2,855	21,733	0	21,733
3	586000	Meter Expense	143,402	0	143,402	137,297	0	137,297	6,105	0	6,105
3	587000	Customer Installations Expense	78,705	0	78,705	44,237	0	44,237	34,468	0	34,468
3	588000	Miscellaneous Distribution Expense	362,889	317,124	680,013	247,813	193,468	441,281	115,076	123,656	238,732
3	589000	Rent	137	55,177	55,314	137	33,662	33,799	0	21,515	21,515
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	45,192	65,074	110,266	28,760	39,700	68,460	16,432	25,374	41,806
3	591000	Structures	7,051	0	7,051	6,568	0	6,568	483	0	483
3	592000	Station Equipment	50,283	5,875	56,158	22,492	3,584	26,076	27,791	2,291	30,082
3	593000	Overhead Lines	567,115	0	567,115	280,539	0	280,539	286,576	0	286,576
3	594000	Underground Lines	84,335	0	84,335	59,039	0	59,039	25,296	0	25,296
3	595000	Line Transformers	77,907	17,762	95,669	57,414	10,836	68,250	20,493	6,926	27,419
3	596000	Street Light & Signal System Maintenance Exp	49,651	0	49,651	32,598	0	32,598	17,053	0	17,053
3	597000	Meters	7,424	0	7,424	4,992	0	4,992	2,432	0	2,432
3	598000	Miscellaneous Distribution Expense	18,600	0	18,600	12,338	0	12,338	6,262	0	6,262
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>1,754,002</b>	<b>611,022</b>	<b>2,365,024</b>	<b>1,070,056</b>	<b>372,766</b>	<b>1,442,822</b>	<b>683,946</b>	<b>238,256</b>	<b>922,202</b>
99	403X50	Depreciation Expense--Distribution Plant	2,177,696	0	2,177,696	1,381,034	0	1,381,034	796,662	0	796,662
E-OTX		Taxes Other Than FIT--Distribution	3,919,837	0	3,919,837	3,309,244	0	3,309,244	610,593	0	610,593
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>7,851,535</b>	<b>611,022</b>	<b>8,462,557</b>	<b>5,760,334</b>	<b>372,766</b>	<b>6,133,100</b>	<b>2,091,201</b>	<b>238,256</b>	<b>2,329,457</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	52,394	52,394	0	34,451	34,451	0	17,943	17,943
2	902000	Meter Reading Expenses	232,459	6,715	239,174	194,595	4,415	199,010	37,864	2,300	40,164
E-903	903XXX	Customer Records & Collection Expenses	148,748	542,014	690,762	112,334	355,549	467,883	36,414	186,465	222,879
2	904000	Uncollectible Accounts	0	194,585	194,585	0	127,945	127,945	0	66,640	66,640
2	905000	Misc Customer Accounts	0	28,712	28,712	0	18,879	18,879	0	9,833	9,833
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>381,207</b>	<b>824,420</b>	<b>1,205,627</b>	<b>306,929</b>	<b>541,239</b>	<b>848,168</b>	<b>74,278</b>	<b>283,181</b>	<b>357,459</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,133,027	46,543	2,179,570	1,809,303	30,603	1,839,906	323,724	15,940	339,664
2	909000	Advertising	5,362	5,600	10,962	4,020	3,682	7,702	1,342	1,918	3,260
2	910000	Misc Customer Service & Info Exp	0	10,789	10,789	0	7,094	7,094	0	3,695	3,695
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,138,389</b>	<b>62,932</b>	<b>2,201,321</b>	<b>1,813,323</b>	<b>41,379</b>	<b>1,854,702</b>	<b>325,066</b>	<b>21,553</b>	<b>346,619</b>

ELECTRIC OPERATING STATEMENT For Month Ended March 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	47,702	47,702	0	31,365	31,365	0	16,337	16,337
2	913000	Advertising	0	6,778	6,778	0	4,457	4,457	0	2,321	2,321
2	916000	Miscellaneous Sales Expenses	24,599	5,077	29,676	23,238	3,338	26,576	1,361	1,739	3,100
<b>TOTAL SALES EXPENSES</b>			<b>24,599</b>	<b>59,557</b>	<b>84,156</b>	<b>23,238</b>	<b>39,160</b>	<b>62,398</b>	<b>1,361</b>	<b>20,397</b>	<b>21,758</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	38,901	3,288,203	3,327,104	20,807	2,160,218	2,181,025	18,094	1,127,985	1,146,079
4	921000	Office Supplies & Expenses	0	349,958	349,958	0	229,908	229,908	0	120,050	120,050
4	922000	Admin Exp Transferred--Credit	0	-3,635	-3,635	0	-2,388	-2,388	0	-1,247	-1,247
4	923000	Outside Services Employed	0	1,119,739	1,119,739	0	735,624	735,624	0	384,115	384,115
4	924000	Property Insurance Premium	0	98,802	98,802	0	64,909	64,909	0	33,893	33,893
4	925XXX	Injuries and Damages	0	253,973	253,973	0	166,850	166,850	0	87,123	87,123
4	926XXX	Employee Pensions and Benefits	28,623	86,034	114,657	21,224	56,521	77,745	7,399	29,513	36,912
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527
1	928000	Regulatory Commission Expenses	165,797	271,222	437,019	97,124	174,721	271,845	68,673	96,501	165,174
4	930000	Miscellaneous General Expenses	65,764	287,705	353,469	59,764	189,011	248,775	6,000	98,694	104,694
4	931000	Rents	6,146	25,608	31,754	4,814	16,823	21,637	1,332	8,785	10,117
4	935000	Maintenance of General Plant	67,412	665,591	733,003	20,855	437,267	458,122	46,557	228,324	274,881
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>373,170</b>	<b>6,443,200</b>	<b>6,816,370</b>	<b>224,588</b>	<b>4,229,464</b>	<b>4,454,052</b>	<b>148,582</b>	<b>2,213,736</b>	<b>2,362,318</b>
E-ADP		Depreciation Expense--General Plant	198,186	473,746	671,932	107,638	311,232	418,870	90,548	162,514	253,062
E-CAM		Amortization--Intangible Plant--Software	0	334,688	334,688	0	219,877	219,877	0	114,811	114,811
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>571,356</b>	<b>7,252,253</b>	<b>7,823,609</b>	<b>332,226</b>	<b>4,760,980</b>	<b>5,093,206</b>	<b>239,130</b>	<b>2,491,273</b>	<b>2,730,403</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>16,988,665</b>	<b>63,659,982</b>	<b>80,648,647</b>	<b>11,846,079</b>	<b>41,089,765</b>	<b>52,935,844</b>	<b>5,142,586</b>	<b>22,570,217</b>	<b>27,712,803</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>11,034,716</b>				<b>3,966,515</b>		
E-FIT		FEDERAL INCOME TAX--Normal Accrual							<b>701,634</b>		
E-FIT		DEFERRED FEDERAL INCOME TAX							<b>2,702</b>		
<b>ELECTRIC NET OPERATING INCOME</b>					<b>9,026,924</b>				<b>3,262,179</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.753%	34.247%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.007%	38.993%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 0555 For Month Ended March 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	14,446,418	14,446,418	0	9,306,382	9,306,382	0	5,140,036	5,140,036
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,634,222	0	1,634,222	0	0	0	1,634,222	0	1,634,222
1	555550	Exchanges - Non Monetary	0	13,083	13,083	0	8,428	8,428	0	4,655	4,655
1	555700	Bookout Purchases	0	13,219,748	13,219,748	0	8,516,162	8,516,162	0	4,703,586	4,703,586
1	555710	Intercompany Purchase	0	66,750	66,750	0	43,000	43,000	0	23,750	23,750
TOTAL ACCOUNT 0555			1,634,222	27,745,999	29,380,221	0	17,873,972	17,873,972	1,634,222	9,872,027	11,506,249

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 0557 For Month Ended March 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	444,487	444,487	0	286,339	286,339	0	158,148	158,148
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	6,419,422	6,419,422	0	4,135,392	4,135,392	0	2,284,030	2,284,030
1	557160	Power Supply Expense - Miscellaneous	0	-375,941	-375,941	0	-242,181	-242,181	0	-133,760	-133,760
99	557161	Unbilled Add-Ons	59,535	0	59,535	12,664	0	12,664	46,871	0	46,871
1	557170	Broker Fees - Power	0	11,728	11,728	0	7,555	7,555	0	4,173	4,173
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	3,188,003	0	3,188,003	3,188,003	0	3,188,003	0	0	0
99	557380	Idaho PCA Deferred	-1,205,612	0	-1,205,612	0	0	0	-1,205,612	0	-1,205,612
99	557390	Idaho PCA Amortization	1,823,332	0	1,823,332	0	0	0	1,823,332	0	1,823,332
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
TOTAL ACCOUNT 0557			3,933,483	6,500,506	10,433,989	3,242,125	4,187,627	7,429,752	691,358	2,312,879	3,004,237

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Month Ended March 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	148,748	510,565	659,313	112,334	335,712	448,046	36,414	174,853	211,267
12	903920	A/R Sold - Program Fees	0	30,314	30,314	0	19,121	19,121	0	11,193	11,193
12	903930	A/R Sold - Maturity Yield Fee	0	1,135	1,135	0	716	716	0	419	419
TOTAL ACCOUNT 0903			148,748	542,014	690,762	112,334	355,549	467,883	36,414	186,465	222,879

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.753%	34.247%
E-ALL	12	Net Electric Plant	100.000%	63.075%	36.925%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Month Ended March 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	46,543	46,543	0	30,603	30,603	0	15,940	15,940
99	908600	DSM Tariff Rider Expense Offset	1,980,942	0	1,980,942	1,769,345	0	1,769,345	211,597	0	211,597
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	45,394	0	45,394	39,958	0	39,958	5,436	0	5,436
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			2,133,027	46,543	2,179,570	1,809,303	30,603	1,839,906	323,724	15,940	339,664

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.753%	34.247%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended March 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	91,683,363	60,004,045	31,679,318	
E-OPS	Operating & Maintenance Expense	69,208,648	44,725,278	24,483,370	
E-OPS	Book Depreciation & Amortization	6,150,041	4,018,689	2,131,352	
E-OTX	Taxes Other than FIT	5,289,958	4,191,877	1,098,081	
	Net Operating Income Before FIT	11,034,716	7,068,201	3,966,515	
E-INT	Less: Monthly Interest Expense	4,593,202	2,892,810	1,700,392	
E-SCM	Add: Schedule M Additions	6,709,985	4,169,671	2,540,314	
E-SCM	Less: Schedule M Deductions	4,122,319	1,510,184	2,612,135	
	Taxable Net Operating Income	9,029,180	6,834,878	2,194,302	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	3,160,213	2,392,207	768,006	
1	Production Tax Credit	(186,544)	(120,172)	(66,372)	
	Total Net Federal Income Tax	2,973,669	2,272,035	701,634	
E-DTE	Deferred FIT	-965,877	-968,579	2,702	
	Total Net FIT/Deferred FIT	2,007,792	1,303,456	704,336	
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 March 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	209,475	209,475	0	132,126	132,126	0	77,349	77,349
2	997002 Injuries and Damages	0	-18,808	-18,808	0	-12,367	-12,367	0	-6,441	-6,441
12	997003 Salvage	0	-848,170	-848,170	0	-534,983	-534,983	0	-313,187	-313,187
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	-18,809	-18,809	0	-12,357	-12,357	0	-6,452	-6,452
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	617,720	0	617,720	0	0	0	617,720	0	617,720
99	997008 Idaho DSM Book Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
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	18,640	18,640	0	12,246	12,246	0	6,394	6,394
12	997016 Redemption Expense Amortization	0	115,192	115,192	0	72,657	72,657	0	42,535	42,535
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	276,182	0	276,182	487,201	0	487,201	-211,019	0	-211,019
4	997018 DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	5,130	0	5,130	2,250	0	2,250	2,880	0	2,880
4	997020 FAS87 Current Pension Accrual	0	928,538	928,538	0	610,012	610,012	0	318,526	318,526
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	0	0	0	12,761	0	12,761
4	997022 Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
1	997023 Wood Power Buyout (Idaho Only)	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	-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	65,737	65,737	0	38,484	38,484
99	997033 BPA Residential Exchange	-237,730	0	-237,730	-169,592	0	-169,592	-68,138	0	-68,138
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
2	997066 Miscellaneous Schedule M Additions	0	-1,213,176	-1,213,176	0	-797,700	-797,700	0	-415,476	-415,476
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	101,361	0	101,361	50,125	0	50,125	51,236	0	51,236
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	2,384,368	3,851,065	6,235,433	1,491,549	2,491,179	3,982,728	892,819	1,359,886	2,252,705
	TOTAL SCHEDULE M ADDITIONS	3,584,636	3,125,349	6,709,985	2,144,937	2,024,734	4,169,671	1,439,699	1,100,615	2,540,314



ELECTRIC SCHEDULE M ITEMS For Month Ended March 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	164,657	164,657	0	106,072	106,072	0	58,585	58,585
99	997043 Washington Deferred Power Costs	-3,188,003	0	-3,188,003	-3,188,003	0	-3,188,003	0	0	0
1	997044 Non-Monetary Power Costs	0	-13,083	-13,083	0	-8,428	-8,428	0	-4,655	-4,655
1	997045 Section 199 Manufacturing Deduction	0	1,040,000	1,040,000	0	669,968	669,968	0	370,032	370,032
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-20,463	0	-20,463	0	0	0	-20,463	0	-20,463
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	6,030,725	6,030,725	0	3,851,703	3,851,703	0	2,179,022	2,179,022
99	997050 CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498
99	997051 Wind Generation AFUDC - ID	7,656	0	7,656	0	0	0	7,656	0	7,656
99	997058 Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0
99	997059 Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606
4	997063 CDA Lake Settlement	0	100,924	100,924	0	66,303	66,303	0	34,621	34,621
TOTAL SCHEDULE M DEDUCTIONS		-3,217,245	7,339,564	4,122,319	-3,186,169	4,696,353	1,510,184	-31,076	2,643,211	2,612,135

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.753%	34.247%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.007%	38.993%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.042%	38.958%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.868%	36.132%
E-ALL	12	Net Electric Plant	100.000%	63.075%	36.925%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended March 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	13,885	8,802	5,083
99	410100	Deferred Federal Income Tax Expense - Washington	-1,214,418	-1,214,418	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-166,844	0	-166,844
		Sub-Total	-1,367,377	-1,205,616	-161,761
14	411100	Deferred Federal Income Tax Expense - Allocated	465,489	295,097	170,392
99	411100	Deferred Federal Income Tax Expense - Washington	-58,060	-58,060	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-5,929	0	-5,929
		Sub-Total	401,500	237,037	164,463
		Total Deferred Federal Income Tax Expense	-965,877	-968,579	2,702

E-ALL	14	Net Allocated Schedule M's	100.000%	63.395%	36.605%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended March 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	1,553,789,773	987,307,176	566,482,597
	Interest Deduction for FIT Calculation	55,118,423	34,713,720	20,404,703
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 March 31, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	115,344	115,344	0	74,305	74,305	0	41,039	41,039
1	408150	R&P Property Tax--Production	0	1,007,754	1,007,754	0	649,195	649,195	0	358,559	358,559
1	408180	R&P Property Tax--Transmission	0	10,198	10,198	0	6,570	6,570	0	3,628	3,628
1	409100	State Income Tax--Montana & Oregon	0	236,825	236,825	0	152,563	152,563	0	84,262	84,262
TOTAL PRODUCTION & TRANSMISSION			0	1,370,121	1,370,121	0	882,633	882,633	0	487,488	487,488
DISTRIBUTION											
99	408110	State Excise Tax	1,627,684	0	1,627,684	1,627,684	0	1,627,684	0	0	0
99	408120	Municipal Occupation & License Tax	1,687,661	0	1,687,661	1,429,750	0	1,429,750	257,911	0	257,911
99	408160	Miscellaneous State or Local Tax--WA & ID	1,684	0	1,684	0	0	0	1,684	0	1,684
99	408170	R&P Property Tax--Distribution	404,941	0	404,941	251,810	0	251,810	153,131	0	153,131
99	409100	State Income Tax--Idaho	197,867	0	197,867	0	0	0	197,867	0	197,867
TOTAL DISTRIBUTION			3,919,837	0	3,919,837	3,309,244	0	3,309,244	610,593	0	610,593
TOTAL TAXES OTHER THAN FIT			3,919,837	1,370,121	5,289,958	3,309,244	882,633	4,191,877	610,593	487,488	1,098,081

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 March 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	38,075	15,259,132	15,297,207	38,075	9,829,933	9,868,008	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,131,526	2,284,705	153,179	1,373,129	1,526,308	0	758,397	758,397
4	C-IPL	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721	0	52,593	52,593
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	12,997,889	12,997,889	0	8,539,093	8,539,093	0	4,458,796	4,458,796
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	6,941,749	6,941,749	0	4,560,451	4,560,451	0	2,381,298	2,381,298
TOTAL INTANGIBLE PLANT			191,254	37,483,610	37,674,864	191,254	24,403,327	24,594,581	0	13,080,283	13,080,283
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,469	2,231,469	0	1,437,512	1,437,512	0	793,957	793,957
1	311XXX	Structures & Improvements	0	124,900,013	124,900,013	0	80,460,588	80,460,588	0	44,439,425	44,439,425
1	312000	Boiler Plant	0	163,680,566	163,680,566	0	105,443,021	105,443,021	0	58,237,545	58,237,545
1	314000	Turbogenerator Units	0	47,102,555	47,102,555	0	30,343,466	30,343,466	0	16,759,089	16,759,089
1	315000	Accessory Electric Equipment	0	26,390,285	26,390,285	0	17,000,622	17,000,622	0	9,389,663	9,389,663
1	316000	Miscellaneous Power Plant Equipment	0	15,563,826	15,563,826	0	10,026,217	10,026,217	0	5,537,609	5,537,609
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	379,868,714	379,868,714	0	244,711,426	244,711,426	0	135,157,288	135,157,288
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,860,499	55,860,499	0	35,985,333	35,985,333	0	19,875,166	19,875,166
1	331XXX	Structures & Improvements	0	39,930,286	39,930,286	0	25,723,090	25,723,090	0	14,207,196	14,207,196
1	332XXX	Reservoirs, Dams, & Waterways	0	117,491,764	117,491,764	0	75,688,194	75,688,194	0	41,803,570	41,803,570
1	333000	Waterwheels, Turbines, & Generators	0	123,899,064	123,899,064	0	79,815,777	79,815,777	0	44,083,287	44,083,287
1	334000	Accessory Electric Equipment	0	31,522,172	31,522,172	0	20,306,583	20,306,583	0	11,215,589	11,215,589
1	335XXX	Miscellaneous Power Plant Equipment	0	6,943,154	6,943,154	0	4,472,780	4,472,780	0	2,470,374	2,470,374
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	377,646,502	377,646,502	0	243,279,875	243,279,875	0	134,366,627	134,366,627
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,617,418	15,617,418	0	10,060,741	10,060,741	0	5,556,677	5,556,677
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867	0	7,494,813	7,494,813
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	197,970,615	197,970,615	0	127,532,670	127,532,670	0	70,437,945	70,437,945
1	345000	Accessory Electric Equipment	0	15,856,214	15,856,214	0	10,214,573	10,214,573	0	5,641,641	5,641,641
1	346000	Miscellaneous Power Plant Equipment	0	1,354,673	1,354,673	0	872,680	872,680	0	481,993	481,993
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,617,935	274,617,935	0	176,908,874	176,908,874	0	97,709,061	97,709,061
TOTAL PRODUCTION PLANT			0	1,032,133,151	1,032,133,151	0	664,900,175	664,900,175	0	367,232,976	367,232,976

ELECTRIC UTILITY PLANT For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,794,374	15,794,374	0	10,174,736	10,174,736	0	5,619,638	5,619,638
1	352XXX	Structures & Improvements	0	15,755,996	15,755,996	0	10,150,013	10,150,013	0	5,605,983	5,605,983
1	353000	Station Equipment	0	172,704,716	172,704,716	0	111,256,378	111,256,378	0	61,448,338	61,448,338
1	354000	Towers & Fixtures	0	17,101,064	17,101,064	0	11,016,505	11,016,505	0	6,084,559	6,084,559
1	355000	Poles & Fixtures	0	128,578,608	128,578,608	0	82,830,339	82,830,339	0	45,748,269	45,748,269
1	356000	Overhead Conductors & Devices	0	103,987,595	103,987,595	0	66,988,809	66,988,809	0	36,998,786	36,998,786
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	460,730,159	460,730,159	0	296,802,368	296,802,368	0	163,927,791	163,927,791
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,168,538	0	4,168,538	3,209,003	0	3,209,003	959,535	0	959,535
99	360400	Land Easements	56,274	0	56,274	56,274	0	56,274	0	0	0
99	361000	Structures & Improvements	12,421,552	0	12,421,552	9,184,558	0	9,184,558	3,236,994	0	3,236,994
99	362000	Station Equipment	87,273,715	0	87,273,715	56,576,763	0	56,576,763	30,696,952	0	30,696,952
99	364000	Poles, Towers, & Fixtures	200,201,409	0	200,201,409	121,872,731	0	121,872,731	78,328,678	0	78,328,678
99	365000	Overhead Conductors & Devices	130,840,529	0	130,840,529	77,369,257	0	77,369,257	53,471,272	0	53,471,272
99	366000	Underground Conduit	71,702,666	0	71,702,666	44,104,965	0	44,104,965	27,597,701	0	27,597,701
99	367000	Underground Conductors & Devices	116,612,573	0	116,612,573	74,336,280	0	74,336,280	42,276,293	0	42,276,293
99	368000	Line Transformers	162,020,804	0	162,020,804	104,205,010	0	104,205,010	57,815,794	0	57,815,794
99	369XXX	Services	111,119,332	0	111,119,332	68,576,806	0	68,576,806	42,542,526	0	42,542,526
99	370000	Meters	44,571,588	0	44,571,588	16,190,001	0	16,190,001	28,381,587	0	28,381,587
99	373XXX	Street Light & Signal Systems	28,023,895	0	28,023,895	15,538,139	0	15,538,139	12,485,756	0	12,485,756
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			969,012,875	0	969,012,875	591,219,787	0	591,219,787	377,793,088	0	377,793,088
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048	447,332	671,588	1,118,920
4	390XXX	Structures & Improvements	6,230,052	27,655,472	33,885,524	1,693,983	18,168,539	19,862,522	4,536,069	9,486,933	14,023,002
4	391XXX	Office Furniture & Equipment	0	21,208,445	21,208,445	0	13,933,100	13,933,100	0	7,275,345	7,275,345
4	392XXX	Transportation Equipment	7,139,621	4,740,322	11,879,943	5,029,069	3,114,202	8,143,271	2,110,552	1,626,120	3,736,672
4	393000	Stores Equipment	301,090	768,304	1,069,394	118,019	504,745	622,764	183,071	263,559	446,630
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,439,975	5,202,118	1,321,756	2,259,926	3,581,682	440,387	1,180,049	1,620,436
4	395000	Laboratory Equipment	365,611	1,563,739	1,929,350	230,147	1,027,314	1,257,461	135,464	536,425	671,889
4	396XXX	Power Operated Equipment	17,129,122	6,437,293	23,566,415	10,986,025	4,229,044	15,215,069	6,143,097	2,208,249	8,351,346
4	397XXX	Communications Equipment	10,676,616	40,845,046	51,521,662	5,733,132	26,833,561	32,566,693	4,943,484	14,011,485	18,954,969
4	398000	Miscellaneous Equipment	6,566	358,069	364,635	1,831	235,237	237,068	4,735	122,832	127,567
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			44,430,034	108,974,420	153,404,454	25,485,843	71,591,835	97,077,678	18,944,191	37,382,585	56,326,776
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,657,659	27,657,659	0	17,817,064	17,817,064	0	9,840,595	9,840,595
TOTAL PLANT IN SERVICE			1,013,634,163	1,666,978,999	2,680,613,162	616,896,884	1,075,514,769	1,692,411,653	396,737,279	591,464,230	988,201,509
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,013,634,163	1,666,978,999	2,680,613,162	616,896,884	1,075,514,769	1,692,411,653	396,737,279	591,464,230	988,201,509

ELECTRIC UTILITY PLANT For Month Ended March 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	245,529,161	245,529,161	0	158,169,886	158,169,886	0	87,359,275	87,359,275
1	108000	Hydro Production Plant	0	92,506,545	92,506,545	0	59,592,716	59,592,716	0	32,913,829	32,913,829
1	108X03	Other Production Plant	0	48,172,262	48,172,262	0	31,032,571	31,032,571	0	17,139,691	17,139,691
1	108X04	Transmission Plant	0	152,673,219	152,673,219	0	98,352,088	98,352,088	0	54,321,131	54,321,131
E-ADP	108X05	Distribution Plant	291,759,261	0	291,759,261	177,809,764	0	177,809,764	113,949,497	0	113,949,497
E-ADP	108X06	General Plant - Non-Transportation	14,185,087	39,779,330	53,964,417	7,811,889	26,133,429	33,945,318	6,373,198	13,645,901	20,019,099
E-ADP	108X07	General Plant - Transportation	3,834,766	2,546,088	6,380,854	2,701,143	1,672,678	4,373,821	1,133,623	873,410	2,007,033
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-220,215	-220,215	0	-141,863	-141,863	0	-78,352	-78,352
TOTAL ACCUMULATED DEPRECIATION			309,779,114	580,986,390	890,765,504	188,322,796	374,811,505	563,134,301	121,456,318	206,174,885	327,631,203
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	11,957	3,641,809	3,653,766	11,957	2,346,053	2,358,010	0	1,295,756	1,295,756
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	74,372	74,372	0	48,859	48,859	0	25,513	25,513
E-CAM	111X08	Intangible Plant-Computer Software	0	8,974,293	8,974,293	0	5,895,752	5,895,752	0	3,078,541	3,078,541
TOTAL ACCUMULATED AMORTIZATION			122,635	12,690,906	12,813,541	122,635	8,290,948	8,413,583	0	4,399,958	4,399,958
NET ELECTRIC UTILITY PLANT			703,732,414	1,073,301,703	1,777,034,117	428,451,453	692,412,316	1,120,863,769	275,280,961	380,889,387	656,170,348

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 March 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	703,732,414	1,073,301,703	1,777,034,117	428,451,453	692,412,316	1,120,863,769	275,280,961	380,889,387	656,170,348
	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)	12,518,945	0	12,518,945	7,934,738	0	7,934,738	4,584,207	0	4,584,207
4	Deferred Gain on Sale of General Office (190850)	0	191,606	191,606	0	125,877	125,877	0	65,729	65,729
12	Deferred F.I.T. - Plant In Service (282900)	0	-245,475,641	-245,475,641	0	-154,833,761	-154,833,761	0	-90,641,880	-90,641,880
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,804,816	-8,804,816	0	-5,784,412	-5,784,412	0	-3,020,404	-3,020,404
99	ADFIT - Boulder Park Idaho Write Off (190040)	656,703	0	656,703	0	0	0	656,703	0	656,703
99	ADFIT - MT Lease Payments (283365)	-2,797,271	0	-2,797,271	-1,845,216	0	-1,845,216	-952,055	0	-952,055
1	ADFIT - MT Lease Payments (283382)	-115,631	-9,688,838	-9,804,469	-88,412	-6,241,549	-6,329,961	-27,219	-3,447,289	-3,474,508
12	Electric portion of Bond Redemptions (283850)	0	-3,000,453	-3,000,453	0	-1,892,536	-1,892,536	0	-1,107,917	-1,107,917
1	Colstrip PCB (283200)	0	-631,910	-631,910	0	-407,076	-407,076	0	-224,834	-224,834
	TOTAL ACCUM DEFERRED INCOME TAX	10,262,746	-267,410,052	-257,147,306	6,001,110	-169,033,457	-163,032,347	4,261,636	-98,376,595	-94,114,959
	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)	5,467,327	0	5,467,327	3,924,239	0	3,924,239	1,543,088	0	1,543,088
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)	723,707	0	723,707	0	0	0	723,707	0	723,707
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,017,038	0	1,017,038	0	0	0	1,017,038	0	1,017,038
99	Invest in Exchange Power (124900, 124930)	25,622,846	0	25,622,846	25,622,846	0	25,622,846	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)	-2,199,665	0	-2,199,665	-704,954	0	-704,954	-1,494,711	0	-1,494,711
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	Montana Riverbed Settlement (186360)	7,992,202	0	7,992,202	5,272,043	0	5,272,043	2,720,159	0	2,720,159
99	Nez Perce Settlement - Idaho (186800)	430,672	0	430,672	0	0	0	430,672	0	430,672
4	Gain on Sale of General Office Bldg (253850)	0	-547,424	-547,424	0	-359,636	-359,636	0	-187,788	-187,788
	TOTAL OTHER ADJUSTMENTS	34,450,386	-547,424	33,902,962	29,835,390	-359,636	29,475,754	4,614,996	-187,788	4,427,208
	NET RATE BASE	748,445,546	805,344,227	1,553,789,773	464,287,953	523,019,223	987,307,176	284,157,593	282,325,004	566,482,597

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%	63.075%	36.925%
E-ALL	13	Net Electric General Plant	100.000%	63.141%	36.859%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended March 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	289,906	208,860	56,085	24,961
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
	TOTAL		<u>290,715</u>	<u>209,499</u>	<u>56,255</u>	<u>24,961</u>
7	404X32 PC Software	Utility 7	141,019	101,596	27,282	12,142
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>148,167</u>	<u>101,596</u>	<u>32,213</u>	<u>14,359</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
7	404X60 Leased Transportation Vehicles	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended March 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	514,308	370,528	99,498	44,282
8	Utility 8	10,671	0	7,361	3,310
9	Utility 9	55,753	44,047	11,706	0
9	Utility 9 - Washington	8,714	6,884	1,830	0
9	Utility 9 - Idaho	32,490	25,668	6,822	0
		<u>621,936</u>	<u>447,127</u>	<u>127,217</u>	<u>47,592</u>
7	403X70 Utility 7	185	133	36	16
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,382</u>	<u>1,079</u>	<u>287</u>	<u>16</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Month Ended March 31, 2009 Average of Monthly Averages Basis		Report ID: C-GPL-1A	***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	238,319	0	0	0	0	238,319	0	0	238,319	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7		Utility 7	2,396,912	0	0	1,726,831	1,726,831	0	0	463,707	463,707	0	206,374	206,374
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
<b>TOTAL ACCOUNT</b>			<b>4,411,029</b>	<b>371,881</b>	<b>447,332</b>	<b>1,957,755</b>	<b>2,776,968</b>	<b>337,149</b>	<b>91,800</b>	<b>519,025</b>	<b>947,974</b>	<b>479,713</b>	<b>206,374</b>	<b>686,087</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	2,174,744	450,428	1,125,864	598,452	2,174,744	0	0	0	0	0	0	0
99		Utility 1	849,802	0	0	0	0	849,802	0	0	849,802	0	0	0
99		Utility 2	3,416,416	0	0	0	0	0	0	0	0	3,416,416	0	3,416,416
7		Utility 7	33,622,767	0	0	24,223,186	24,223,186	0	0	6,504,661	6,504,661	0	2,894,920	2,894,920
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,574,041	1,243,555	0	0	1,243,555	330,486	0	0	330,486	0	0	0
9		Utility 9 - Idaho	4,316,497	0	3,410,205	0	3,410,205	0	906,292	0	906,292	0	0	0
9		Utility 9 - Allocated	3,586,950	0	0	2,833,834	2,833,834	0	0	753,116	753,116	0	0	0
<b>TOTAL ACCOUNT</b>			<b>49,541,217</b>	<b>1,693,983</b>	<b>4,536,069</b>	<b>27,655,472</b>	<b>33,885,524</b>	<b>1,180,288</b>	<b>906,292</b>	<b>7,257,777</b>	<b>9,344,357</b>	<b>3,416,416</b>	<b>2,894,920</b>	<b>6,311,336</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	800,170	0	0	800,170	800,170	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	28,327,515	0	0	20,408,275	20,408,275	0	0	5,480,241	5,480,241	0	2,438,999	2,438,999
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ACCOUNT</b>			<b>29,506,556</b>	<b>0</b>	<b>0</b>	<b>21,208,445</b>	<b>21,208,445</b>	<b>0</b>	<b>0</b>	<b>5,741,586</b>	<b>5,741,586</b>	<b>0</b>	<b>2,556,525</b>	<b>2,556,525</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	10,210,273	4,419,115	1,723,093	4,068,065	10,210,273	0	0	0	0	0	0	0
99		Utility 1	4,478,385	0	0	0	0	2,877,248	941,268	659,869	4,478,385	0	0	0
99		Utility 2	2,046,504	0	0	0	0	0	0	0	0	2,046,504	0	2,046,504
7		Utility 7	151,113	0	0	108,868	108,868	0	0	29,234	29,234	0	13,011	13,011
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	772,055	609,954	0	0	609,954	162,101	0	0	162,101	0	0	0
9		Utility 9 - Idaho	490,429	0	387,459	0	387,459	0	102,970	0	102,970	0	0	0
9		Utility 9 - Allocated	713,115	0	0	563,389	563,389	0	0	149,726	149,726	0	0	0
<b>TOTAL ACCOUNT</b>			<b>18,861,874</b>	<b>5,029,069</b>	<b>2,110,552</b>	<b>4,740,322</b>	<b>11,879,943</b>	<b>3,039,349</b>	<b>1,044,238</b>	<b>838,829</b>	<b>4,922,416</b>	<b>2,046,504</b>	<b>13,011</b>	<b>2,059,515</b>

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	333,990	10,739	14,745	308,506	333,990	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	581,993	0	0	459,798	459,798	0	0	122,195	122,195	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,406,332</b>	<b>118,019</b>	<b>183,071</b>	<b>768,304</b>	<b>1,069,394</b>	<b>112,782</b>	<b>44,734</b>	<b>122,195</b>	<b>279,711</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,419,561	1,287,102	432,867	1,699,592	3,419,561	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	961,165	0	0	0	0	0	0	0	0	961,165	0	961,165
7		Utility 7	2,114,612	0	0	1,523,451	1,523,451	0	0	409,093	409,093	0	182,068	182,068
8		Utility 8	853,220	0	0	0	0	0	0	588,551	588,551	0	264,669	264,669
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	274,584	0	0	216,932	216,932	0	0	57,652	57,652	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,546,118</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,439,975</b>	<b>5,202,118</b>	<b>998,393</b>	<b>456,701</b>	<b>1,481,004</b>	<b>2,936,098</b>	<b>961,165</b>	<b>446,737</b>	<b>1,407,902</b>
	395000	Laboratory Equipment												
99		Utility 0	1,453,981	214,701	130,533	1,108,747	1,453,981	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	313,674	0	0	225,983	225,983	0	0	60,683	60,683	0	27,007	27,007
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>2,684,498</b>	<b>230,147</b>	<b>135,464</b>	<b>1,563,739</b>	<b>1,929,350</b>	<b>107,901</b>	<b>35,161</b>	<b>308,727</b>	<b>451,789</b>	<b>273,708</b>	<b>29,650</b>	<b>303,358</b>
	396XXX	Power Operated Equipment												
99		Utility 0	21,766,804	10,422,103	5,787,374	5,557,327	21,766,804	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	713,789	563,922	0	0	563,922	149,867	0	0	149,867	0	0	0
9		Utility 9 - Idaho	450,259	0	355,723	0	355,723	0	94,536	0	94,536	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>27,856,878</b>	<b>10,986,025</b>	<b>6,143,097</b>	<b>6,437,293</b>	<b>23,566,415</b>	<b>2,738,250</b>	<b>857,568</b>	<b>603,109</b>	<b>4,198,927</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT  
 For Month Ended March 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
	397XXX	Communication Equipment												
99		Utility 0	37,176,817	5,373,806	1,920,915	29,882,096	37,176,817	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	511,153	0	0	0	0	0	0	0	0	511,153	0	511,153
7		Utility 7	7,222,695	0	0	5,203,518	5,203,518	0	0	1,397,303	1,397,303	0	621,874	621,874
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,825,843	0	3,022,569	0	3,022,569	0	803,274	0	803,274	0	0	0
9		Utility 9 - Allocated	7,290,051	0	0	5,759,432	5,759,432	0	0	1,530,619	1,530,619	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,060,628</b>	<b>5,733,132</b>	<b>4,943,484</b>	<b>40,845,046</b>	<b>51,521,662</b>	<b>463,813</b>	<b>1,085,837</b>	<b>3,568,310</b>	<b>5,117,960</b>	<b>511,153</b>	<b>909,853</b>	<b>1,421,006</b>
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>503,783</b>	<b>1,831</b>	<b>4,735</b>	<b>358,069</b>	<b>364,635</b>	<b>486</b>	<b>648</b>	<b>96,006</b>	<b>97,140</b>	<b>0</b>	<b>42,008</b>	<b>42,008</b>
		<b>TOTAL GENERAL PLANT</b>	<b>202,378,913</b>	<b>25,485,843</b>	<b>18,944,191</b>	<b>108,974,420</b>	<b>153,404,454</b>	<b>8,978,411</b>	<b>4,522,979</b>	<b>20,536,568</b>	<b>34,037,958</b>	<b>7,789,720</b>	<b>7,146,780</b>	<b>14,936,500</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 March 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	37,964,289	37,964,289	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,368	-85,368	0	0
99	108X06	Utility 1	3,743,111	0	3,743,111	0
99	108X06	Utility 2	1,805,324	0	0	1,805,324
7	108X06	Utility 7	7,194,084	5,182,906	1,391,767	619,411
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-340,339	-245,194	-65,842	-29,303
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	756,961	0	522,152	234,809
9	108X06	Utility 9	14,110,405	11,147,784	2,962,621	0
Total			65,148,467	53,964,417	8,553,809	2,630,241

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,799,368	5,799,368	0	0
99	108X07	Utility 1	675,454	0	675,454	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	908,112	0	0	908,112
7	108X07	Utility 7	27,039	19,480	5,231	2,328
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	711,364	562,006	149,358	0
9	108X07	Utility 9	0	0	0	0
Total			8,121,337	6,380,854	830,043	910,440

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 March 31, 2009 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	969,012,875	0	969,012,875	591,219,787	0	591,219,787	377,793,088	0	377,793,088
E-PLT	360200	Less Land and Land Rights	4,168,538	0	4,168,538	3,209,003	0	3,209,003	959,535	0	959,535
		Depreciable Distribution Plant	964,844,337	0	964,844,337	588,010,784	0	588,010,784	376,833,553	0	376,833,553
		Percentage		0.000%	100.000%		60.944%			39.056%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	291,759,261	177,809,764			113,949,497		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	291,759,261	0	291,759,261	177,809,764	0	177,809,764	113,949,497	0	113,949,497
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	44,430,034	108,974,420	153,404,454	25,485,843	71,591,835	97,077,678	18,944,191	37,382,585	56,326,776
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048	447,332	671,588	1,118,920
E-PLT	392XXX	Less: General Transportation Plant	7,139,621	4,740,322	11,879,943	5,029,069	3,114,202	8,143,271	2,110,552	1,626,120	3,736,672
		Depreciable Non Transport General Plant	36,471,200	102,276,343	138,747,543	20,084,893	67,191,466	87,276,359	16,386,307	35,084,877	51,471,184
		Percentage		73.714%	100.000%		14.476%			11.810%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		39,779,330	53,964,417	7,811,889			6,373,198		
	403X60	Common Depreciation Expense (C-DEP)		305,600	414,575	60,014			48,961		
	403X60	Washington Depreciation Expense (C-DEP)			6,884	6,884			0		
	403X60	Idaho Depreciation Expense (C-DEP)			25,668	0			25,668		
	403X60	Depreciation Expense		164,328	215,914	37,273			14,313		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	14,185,087	39,779,330	53,964,417	7,811,889	26,133,429	33,945,318	6,373,198	13,645,901	20,019,099
4	403X60	Depreciation Expense (C-DEP)	108,975	305,600	414,575	60,014	200,767	260,781	48,961	104,833	153,794
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	32,552	0	32,552	6,884	0	6,884	25,668	0	25,668
4	403X60	Depreciation Expense	51,586	164,328	215,914	37,273	107,957	145,230	14,313	56,371	70,684
		Total Depreciation Expense	193,113	469,928	663,041	104,171	308,724	412,895	88,942	161,204	250,146
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,139,621	4,740,322	11,879,943	5,029,069	3,114,202	8,143,271	2,110,552	1,626,120	3,736,672
		Percentage		39.902%	100.000%		42.332%			17.766%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,546,088	6,380,854	2,701,143			1,133,623		
	403X70	Depreciation Expense (C-DEP)		430	1,079	457			192		
	403X70	Depreciation Expense		3,388	7,812	3,010			1,414		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,834,766	2,546,088	6,380,854	2,701,143	1,672,678	4,373,821	1,133,623	873,410	2,007,033
4	403X70	Depreciation Expense (C-DEP)	649	430	1,079	457	282	739	192	148	340
4	403X70	Depreciation Expense	4,424	3,388	7,812	3,010	2,226	5,236	1,414	1,162	2,576
		Total Depreciation Expense	5,073	3,818	8,891	3,467	2,508	5,975	1,606	1,310	2,916

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 March 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		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	535,831	0	0	535,831	535,831	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	17,297,843	0	0	12,462,058	12,462,058	0	0	3,346,441	3,346,441	0	1,489,344	1,489,344
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	17,880,114	0	0	12,997,889	12,997,889	0	0	3,346,441	3,346,441	46,440	1,489,344	1,535,784
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	799,961	0	0	799,961	799,961	0	0	0	0	0	0	0
99		Utility 1	24,478	0	0	0	0	0	0	24,478	24,478	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,525,051	0	0	6,141,788	6,141,788	0	0	1,649,256	1,649,256	0	734,007	734,007
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
		TOTAL ACCOUNT	9,947,170	0	0	6,941,749	6,941,749	0	0	2,086,014	2,086,014	0	919,407	919,407
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	28,439,241	0	0	20,092,952	20,092,952	249,449	168,450	5,473,199	5,891,098	46,440	2,408,751	2,455,191

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 March 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	629,741	629,741	0	0
99		Utility 1	4,582	0	4,582	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	16,254	0	0	16,254
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,570,164	8,335,609	2,238,364	996,191
8		Utility 8	446,089	0	307,712	138,377
9		Utility 9	11,320	8,943	2,377	0
Total			<u>12,678,150</u>	<u>8,974,293</u>	<u>2,553,035</u>	<u>1,150,822</u>

Accum Amort--Leasehold Improvements (111X50/60)						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	94,094	67,789	18,203	8,101
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>102,426</u>	<u>74,372</u>	<u>19,952</u>	<u>8,101</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 Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: E-CAM-1A
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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	12,997,889	12,997,889	0	8,539,093	8,539,093	0	4,458,796	4,458,796
E-PLT	303110	Misc Intangible Plant - PC Software	0	6,941,749	6,941,749	0	4,560,451	4,560,451	0	2,381,298	2,381,298
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
		Total Intangible Plant - Software	0	19,939,638	19,939,638	0	13,099,544	13,099,544	0	6,840,094	6,840,094
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111.38 & .48)		8,974,293	8,974,293	0			0		
		Amortization Expense (404X3X)		334,688	334,688	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111.38 & .48)	0	8,974,293	8,974,293	0	5,895,752	5,895,752	0	3,078,541	3,078,541
4		Amortization Expense (404X3X)	0	334,688	334,688	0	219,877	219,877	0	114,811	114,811
		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 March 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	-10,438,788	-7,520,520	-2,019,488	-898,780
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,625,609	-1,284,296	-341,313	0
Total			<u>-12,064,397</u>	<u>-8,804,816</u>	<u>-2,360,801</u>	<u>-898,780</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%