

ELECTRIC RATE OF RETURN For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-1A
--	------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	11,193,143	6,549,907	4,643,236
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	11,193,143	6,533,628	4,659,515
E-APL		Electric Net Rate Base	1,553,276,885	987,295,999	565,980,886
		RATE OF RETURN	0.721%	0.662%	0.823%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
--	------------------------

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	4/30/2009	354,904 100.000%	233,409 65.767%	121,495 34.233%
3	E-OPS	Direct Distribution Operating Expense Percent		1,760,206 100.000%	1,118,240 63.529%	641,966 36.471%
	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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
--	------------------------

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

Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
		Adjustments		0	0	0	0
		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		679,134,956	414,982,157	264,152,799	
		Percent		100.000%	61.105%	38.895%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		6,224,188	3,976,434	2,247,754	
		Percent		100.000%	63.887%	36.113%	
12	E-PLT	Net Electric Plant		1,777,473,858	1,121,504,483	655,969,375	
		Percent		100.000%	63.095%	36.905%	
13	E-PLT	Net Electric General Plant		93,355,098	58,939,823	34,415,275	
		Percent		100.000%	63.135%	36.865%	
14	E-SCM	Net Allocated Schedule M's		-2,752,549	-1,702,246	-1,050,303	
		Percent		100.000%	61.843%	38.157%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
--	------------------------

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

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
---	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	26,436,189	0	26,436,189	17,769,500	0	17,769,500	8,666,689	0	8,666,689
99	442200	Commercial - Firm & Int.	21,220,149	0	21,220,149	14,867,500	0	14,867,500	6,352,649	0	6,352,649
1	442300	Industrial	8,027,480	0	8,027,480	3,313,914	0	3,313,914	4,713,566	0	4,713,566
99	444000	Public Street & Highway Lighting	543,440	0	543,440	372,455	0	372,455	170,985	0	170,985
99	499XXX	Unbilled Revenue	-4,081,354	0	-4,081,354	-2,890,776	0	-2,890,776	-1,190,578	0	-1,190,578
99	448000	Interdepartmental Revenue	90,541	0	90,541	70,346	0	70,346	20,195	0	20,195
TOTAL SALES TO ULTIMATE CUSTOMERS			52,236,445	0	52,236,445	33,502,939	0	33,502,939	18,733,506	0	18,733,506
1	447XXX	Sales for Resale	0	11,004,447	11,004,447	0	7,089,065	7,089,065	0	3,915,382	3,915,382
TOTAL SALES OF ELECTRICITY			52,236,445	11,004,447	63,240,892	33,502,939	7,089,065	40,592,004	18,733,506	3,915,382	22,648,888
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	72,418	0	72,418	44,481	0	44,481	27,937	0	27,937
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	216,464	21,949	238,413	147,677	14,140	161,817	68,787	7,809	76,596
1	456XXX	Other Electric Revenues	13,495	4,184,700	4,198,195	7,957	2,695,784	2,703,741	5,538	1,488,916	1,494,454
TOTAL OTHER OPERATING REVENUE			302,377	4,231,851	4,534,228	200,115	2,726,159	2,926,274	102,262	1,505,692	1,607,954
TOTAL ELECTRIC REVENUE			52,538,822	15,236,298	67,775,120	33,703,054	9,815,224	43,518,278	18,835,768	5,421,074	24,256,842
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	52,330	52,330	0	33,711	33,711	0	18,619	18,619
1	501000	Fuel	0	1,206,777	1,206,777	0	777,406	777,406	0	429,371	429,371
1	502000	Steam Expense	0	243,960	243,960	0	157,159	157,159	0	86,801	86,801
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	52,859	52,859	0	34,052	34,052	0	18,807	18,807
1	506000	Miscellaneous Steam Power Generation Expense	0	392,824	392,824	0	253,057	253,057	0	139,767	139,767
1	507000	Rent	0	1,830	1,830	0	1,179	1,179	0	651	651
MAINTENANCE											
1	510000	Supervision & Engineering	0	92,167	92,167	0	59,374	59,374	0	32,793	32,793
1	511000	Structures	0	57,172	57,172	0	36,830	36,830	0	20,342	20,342
1	512000	Boiler Plant	0	1,150,021	1,150,021	0	740,844	740,844	0	409,177	409,177
1	513000	Electric Plant	0	119,196	119,196	0	76,786	76,786	0	42,410	42,410
1	514000	Miscellaneous Steam Plant	0	76,566	76,566	0	49,324	49,324	0	27,242	27,242
TOTAL STEAM POWER GENERATION EXP			0	3,445,702	3,445,702	0	2,219,722	2,219,722	0	1,225,980	1,225,980

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
---	------------------------

***** 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	185,715	185,715	0	119,638	119,638	0	66,077	66,077
1	536000	Water for Power	0	59,259	59,259	0	38,175	38,175	0	21,084	21,084
1	537000	Hydraulic Expense	259,741	57,489	317,230	152,873	37,034	189,907	106,868	20,455	127,323
1	538000	Electric Expense	0	531,946	531,946	0	342,680	342,680	0	189,266	189,266
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	40,143	40,143	0	25,860	25,860	0	14,283	14,283
1	540000	Rent	434,143	59,305	493,448	280,374	38,204	318,578	153,769	21,101	174,870
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	26,929	26,929	0	17,348	17,348	0	9,581	9,581
1	542000	Structures	0	12,701	12,701	0	8,182	8,182	0	4,519	4,519
1	543000	Reservoirs, Dams, & Waterways	0	22,797	22,797	0	14,686	14,686	0	8,111	8,111
1	544000	Electric Plant	0	298,965	298,965	0	192,593	192,593	0	106,372	106,372
1	545000	Miscellaneous Hydraulic Plant	0	17,120	17,120	0	11,029	11,029	0	6,091	6,091
TOTAL HYDRO POWER GENERATION EXP			693,884	1,312,369	2,006,253	433,247	845,429	1,278,676	260,637	466,940	727,577
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	39,554	39,554	0	25,481	25,481	0	14,073	14,073
1	547000	Fuel	0	1,531,957	1,531,957	0	986,887	986,887	0	545,070	545,070
1	548000	Generation Expense	0	102,790	102,790	0	66,217	66,217	0	36,573	36,573
1	549000	Miscellaneous Other Power Generation Expense	0	48,113	48,113	0	30,994	30,994	0	17,119	17,119
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
MAINTENANCE											
1	551000	Supervision & Engineering	0	57,651	57,651	0	37,139	37,139	0	20,512	20,512
1	552000	Structures	0	-143	-143	0	-92	-92	0	-51	-51
1	553000	Generating & Electric Equipment	0	167,277	167,277	0	107,760	107,760	0	59,517	59,517
1	554000	Miscellaneous Other Power Generation Plant	0	4,164	4,164	0	2,682	2,682	0	1,482	1,482
TOTAL OTHER POWER GENERATION EXP			0	1,948,544	1,948,544	0	1,255,252	1,255,252	0	693,292	693,292
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,478,852	15,092,563	16,571,415	0	9,722,628	9,722,628	1,478,852	5,369,935	6,848,787
1	556000	System Control & Load Dispatching	0	42,425	42,425	0	27,330	27,330	0	15,095	15,095
E-557	557XXX	Other Expense	2,646,145	3,989,819	6,635,964	2,246,459	2,570,242	4,816,701	399,686	1,419,577	1,819,263
TOTAL OTHER POWER SUPPLY EXPENSE			4,124,997	19,124,807	23,249,804	2,246,459	12,320,200	14,566,659	1,878,538	6,804,607	8,683,145
TOTAL POWER PRODUCTION O&M EXP			4,818,881	25,831,422	30,650,303	2,679,706	16,640,603	19,320,309	2,139,175	9,190,819	11,329,994

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
---	------------------------

***** 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	193,185	212,269	13,184	124,450	137,634	5,900	68,735	74,635
1	561000	Load Dispatching	0	179,586	179,586	0	115,689	115,689	0	63,897	63,897
1	562000	Station Expense	0	8,666	8,666	0	5,583	5,583	0	3,083	3,083
1	563000	Overhead Line Expense	0	125,918	125,918	0	81,116	81,116	0	44,802	44,802
1	565000	Transmission of Electricity by Others	0	1,141,075	1,141,075	0	735,081	735,081	0	405,994	405,994
1	566000	Miscellaneous Transmission Expense	0	122,286	122,286	0	78,777	78,777	0	43,509	43,509
1	567000	Rent	0	6,711	6,711	0	4,323	4,323	0	2,388	2,388
MAINTENANCE											
1	568000	Supervision & Engineering	0	52,586	52,586	0	33,876	33,876	0	18,710	18,710
1	569000	Structures	0	12,121	12,121	0	7,808	7,808	0	4,313	4,313
1	570000	Station Equipment	0	168,795	168,795	0	108,738	108,738	0	60,057	60,057
1	571000	Overhead Lines	0	-64,636	-64,636	0	-41,639	-41,639	0	-22,997	-22,997
1	572000	Underground Lines	0	2,655	2,655	0	1,710	1,710	0	945	945
1	573000	Service Miscellaneous	0	596	596	0	384	384	0	212	212
TOTAL TRANSMISSION OPERATING EXP			19,084	1,949,544	1,968,628	13,184	1,255,896	1,269,080	5,900	693,648	699,548
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,228,013	2,228,013	0	1,435,286	1,435,286	0	792,727	792,727
1	403X40	Depreciation Expense--Transmission Plant	0	780,617	780,617	0	502,873	502,873	0	277,744	277,744
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	51,457	51,457	0	33,149	33,149	0	18,308	18,308
99	407482	Reg Credit Amt Lake CDA Settlement	-51,457	0	-51,457	-33,149	0	-33,149	-18,308	0	-18,308
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	-171,106	0	-171,106	-118,262	0	-118,262	-52,844	0	-52,844
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,272,590	1,272,590	0	819,802	819,802	0	452,788	452,788
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-60,908	4,368,476	4,307,568	57,180	2,814,171	2,871,351	-118,088	1,554,305	1,436,217
TOTAL PRODUCTION & TRANS EXPENSE			4,777,057	32,149,442	36,926,499	2,750,070	20,710,670	23,460,740	2,026,987	11,438,772	13,465,759

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
---	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	30,927	71,334	102,261	12,296	45,318	57,614	18,631	26,016	44,647
3	582000	Station Expense	40,777	831	41,608	25,159	528	25,687	15,618	303	15,921
3	583000	Overhead Line Expense	127,737	52,369	180,106	84,796	33,270	118,066	42,941	19,099	62,040
3	584000	Underground Line Expense	63,228	-127	63,101	38,525	-81	38,444	24,703	-46	24,657
3	585000	Street Light & Signal System Operation Expense	10,209	0	10,209	1,141	0	1,141	9,068	0	9,068
3	586000	Meter Expense	190,234	0	190,234	176,836	0	176,836	13,398	0	13,398
3	587000	Customer Installations Expense	63,871	0	63,871	34,832	0	34,832	29,039	0	29,039
3	588000	Miscellaneous Distribution Expense	276,071	181,827	457,898	139,104	115,513	254,617	136,967	66,314	203,281
3	589000	Rent	77,764	13,586	91,350	77,764	8,631	86,395	0	4,955	4,955
MAINTENANCE:											
3	590000	Supervision & Engineering	36,713	77,246	113,959	17,610	49,074	66,684	19,103	28,172	47,275
3	591000	Structures	4,675	0	4,675	3,699	0	3,699	976	0	976
3	592000	Station Equipment	89,835	16,568	106,403	77,486	10,525	88,011	12,349	6,043	18,392
3	593000	Overhead Lines	513,104	0	513,104	277,712	0	277,712	235,392	0	235,392
3	594000	Underground Lines	71,164	0	71,164	42,631	0	42,631	28,533	0	28,533
3	595000	Line Transformers	65,197	19,265	84,462	61,174	12,239	73,413	4,023	7,026	11,049
3	596000	Street Light & Signal System Maintenance Exp	35,296	0	35,296	26,066	0	26,066	9,230	0	9,230
3	597000	Meters	13,244	0	13,244	8,174	0	8,174	5,070	0	5,070
3	598000	Miscellaneous Distribution Expense	50,160	0	50,160	13,235	0	13,235	36,925	0	36,925
TOTAL DISTRIBUTION OPERATING EXP			1,760,206	432,899	2,193,105	1,118,240	275,017	1,393,257	641,966	157,882	799,848
99	403X50	Depreciation Expense--Distribution Plant	2,185,963	0	2,185,963	1,387,384	0	1,387,384	798,579	0	798,579
E-OTX		Taxes Other Than FIT--Distribution	3,453,617	0	3,453,617	2,957,078	0	2,957,078	496,539	0	496,539
TOTAL DISTRIBUTION EXPENSES			7,399,786	432,899	7,832,685	5,462,702	275,017	5,737,719	1,937,084	157,882	2,094,966
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	42,733	42,733	0	28,104	28,104	0	14,629	14,629
2	902000	Meter Reading Expenses	220,580	7,364	227,944	186,794	4,843	191,637	33,786	2,521	36,307
E-903	903XXX	Customer Records & Collection Expenses	198,625	535,587	734,212	152,458	351,191	503,649	46,167	184,396	230,563
2	904000	Uncollectible Accounts	0	199,559	199,559	0	131,244	131,244	0	68,315	68,315
2	905000	Misc Customer Accounts	0	2,132	2,132	0	1,402	1,402	0	730	730
TOTAL CUSTOMER ACCOUNTS EXPENSES			419,205	787,375	1,206,580	339,252	516,784	856,036	79,953	270,591	350,544
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,678,128	48,801	1,726,929	1,389,944	32,095	1,422,039	288,184	16,706	304,890
2	909000	Advertising	5,393	6,051	11,444	4,057	3,980	8,037	1,336	2,071	3,407
2	910000	Misc Customer Service & Info Exp	0	10,800	10,800	0	7,103	7,103	0	3,697	3,697
TOTAL CUSTOMER SERVICE & INFO EXP			1,683,521	65,652	1,749,173	1,394,001	43,178	1,437,179	289,520	22,474	311,994

ELECTRIC OPERATING STATEMENT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
---	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	0	34,409	34,409	0	22,630	22,630	0	11,779	11,779
2	913000	Advertising	0	1,886	1,886	0	1,240	1,240	0	646	646
2	916000	Miscellaneous Sales Expenses	18,126	5,706	23,832	16,412	3,753	20,165	1,714	1,953	3,667
TOTAL SALES EXPENSES			18,126	42,001	60,127	16,412	27,623	44,035	1,714	14,378	16,092
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	20,726	1,822,072	1,842,798	15,386	1,197,028	1,212,414	5,340	625,044	630,384
4	921000	Office Supplies & Expenses	0	375,223	375,223	0	246,507	246,507	0	128,716	128,716
4	922000	Admin Exp Transferred--Credit	0	-4,046	-4,046	0	-2,658	-2,658	0	-1,388	-1,388
4	923000	Outside Services Employed	0	866,017	866,017	0	568,939	568,939	0	297,078	297,078
4	924000	Property Insurance Premium	0	96,075	96,075	0	63,117	63,117	0	32,958	32,958
4	925XXX	Injuries and Damages	0	293,894	293,894	0	193,077	193,077	0	100,817	100,817
4	926XXX	Employee Pensions and Benefits	28,580	86,640	115,220	21,181	56,919	78,100	7,399	29,721	37,120
4	927000	Franchise Requirements	150	0	150	0	0	0	150	0	150
1	928000	Regulatory Commission Expenses	168,459	254,820	423,279	96,471	164,155	260,626	71,988	90,665	162,653
4	930000	Miscellaneous General Expenses	36,700	225,243	261,943	32,067	147,976	180,043	4,633	77,267	81,900
4	931000	Rents	0	26,669	26,669	0	17,520	17,520	0	9,149	9,149
4	935000	Maintenance of General Plant	63,441	640,350	703,791	21,767	420,684	442,451	41,674	219,666	261,340
TOTAL ADMIN & GEN OPERATING EXP			318,056	4,682,957	5,001,013	186,872	3,073,264	3,260,136	131,184	1,609,693	1,740,877
E-ADP		Depreciation Expense--General Plant	200,975	479,015	679,990	109,298	314,694	423,992	91,677	164,321	255,998
E-CAM		Amortization--Intangible Plant--Software	0	341,351	341,351	0	224,254	224,254	0	117,097	117,097
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
TOTAL ADMIN & GENERAL EXPENSES			519,031	5,503,942	6,022,973	296,170	3,612,619	3,908,789	222,861	1,891,323	2,114,184
TOTAL EXPENSES BEFORE FIT			14,816,726	38,981,311	53,798,037	10,258,607	25,185,891	35,444,498	4,558,119	13,795,420	18,353,539
NET OPERATING INCOME BEFORE FIT					13,977,083			8,073,780			5,903,303
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,953,228			2,490,185			1,463,043
E-FIT		DEFERRED FEDERAL INCOME TAX			-1,169,288			-966,312			-202,976
ELECTRIC NET OPERATING INCOME					11,193,143			6,549,907			4,643,236

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.767%	34.233%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.529%	36.471%
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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-555-1A
--	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	9,757,574	9,757,574	0	6,285,829	6,285,829	0	3,471,745	3,471,745
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,478,852	0	1,478,852	0	0	0	1,478,852	0	1,478,852
1	555550	Exchanges - Non Monetary	0	-48,916	-48,916	0	-31,512	-31,512	0	-17,404	-17,404
1	555700	Bookout Purchases	0	5,332,619	5,332,619	0	3,435,273	3,435,273	0	1,897,346	1,897,346
1	555710	Intercompany Purchase	0	51,286	51,286	0	33,038	33,038	0	18,248	18,248
TOTAL ACCOUNT 0555			1,478,852	15,092,563	16,571,415	0	9,722,628	9,722,628	1,478,852	5,369,935	6,848,787

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-557-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	384,532	384,532	0	247,716	247,716	0	136,816	136,816
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	3,458,788	3,458,788	0	2,228,151	2,228,151	0	1,230,637	1,230,637
1	557160	Power Supply Expense - Miscellaneous	0	28,800	28,800	0	18,553	18,553	0	10,247	10,247
99	557161	Unbilled Add-Ons	-348,222	0	-348,222	-249,084	0	-249,084	-99,138	0	-99,138
1	557170	Broker Fees - Power	0	10,282	10,282	0	6,624	6,624	0	3,658	3,658
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	2,454,085	0	2,454,085	2,454,085	0	2,454,085	0	0	0
99	557380	Idaho PCA Deferred	-1,211,223	0	-1,211,223	0	0	0	-1,211,223	0	-1,211,223
99	557390	Idaho PCA Amortization	1,683,280	0	1,683,280	0	0	0	1,683,280	0	1,683,280
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	107,417	107,417	0	69,198	69,198	0	38,219	38,219
TOTAL ACCOUNT 0557			2,646,145	3,989,819	6,635,964	2,246,459	2,570,242	4,816,701	399,686	1,419,577	1,819,263

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-903-1A
--	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	198,625	496,391	695,016	152,458	326,461	478,919	46,167	169,930	216,097
12	903920	A/R Sold - Program Fees	0	37,495	37,495	0	23,657	23,657	0	13,838	13,838
12	903930	A/R Sold - Maturity Yield Fee	0	1,701	1,701	0	1,073	1,073	0	628	628
TOTAL ACCOUNT 0903			198,625	535,587	734,212	152,458	351,191	503,649	46,167	184,396	230,563

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.767%	34.233%
E-ALL	12	Net Electric Plant	100.000%	63.095%	36.905%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-908-1A
---	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	48,801	48,801	0	32,095	32,095	0	16,706	16,706
99	908600	DSM Tariff Rider Expense Offset	1,727,996	0	1,727,996	1,533,510	0	1,533,510	194,486	0	194,486
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-156,559	0	-156,559	-143,566	0	-143,566	-12,993	0	-12,993
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			1,678,128	48,801	1,726,929	1,389,944	32,095	1,422,039	288,184	16,706	304,890

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.767%	34.233%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended April 30, 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	67,775,120	43,518,278	24,256,842	
E-OPS	Operating & Maintenance Expense	42,828,929	27,580,032	15,248,897	
E-OPS	Book Depreciation & Amortization	6,242,901	4,087,586	2,155,315	
E-OTX	Taxes Other than FIT	4,726,207	3,776,880	949,327	
	Net Operating Income Before FIT	13,977,083	8,073,780	5,903,303	
E-INT	Less: Monthly Interest Expense	4,591,663	2,892,777	1,698,886	
E-SCM	Add: Schedule M Additions	8,480,465	5,269,353	3,211,112	
E-SCM	Less: Schedule M Deductions	6,362,158	3,201,038	3,161,120	
	Taxable Net Operating Income	11,503,727	7,249,318	4,254,409	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,026,304	2,537,261	1,489,043	
1	Production Tax Credit	(73,076)	(47,076)	(26,000)	
	Total Net Federal Income Tax	3,953,228	2,490,185	1,463,043	
E-DTE	Deferred FIT	-1,169,288	-966,312	-202,976	
	Total Net FIT/Deferred FIT	2,783,940	1,523,873	1,260,067	
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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
--	------------------------

			***** 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	316,113	316,113	0	199,451	199,451	0	116,662	116,662
2	997002	Injuries and Damages	0	20,000	20,000	0	13,153	13,153	0	6,847	6,847
12	997003	Salvage	0	-42,351	-42,351	0	-26,721	-26,721	0	-15,630	-15,630
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	-60,083	-60,083	0	-39,472	-39,472	0	-20,611	-20,611
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007	Idaho PCA	472,057	0	472,057	0	0	0	472,057	0	472,057
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	17,876	17,876	0	11,744	11,744	0	6,132	6,132
12	997016	Redemption Expense Amortization	0	115,122	115,122	0	72,636	72,636	0	42,486	42,486
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	-132,245	0	-132,245	77,514	0	77,514	-209,759	0	-209,759
4	997018	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019	CSS Temporary Service Fees	14,143	0	14,143	4,770	0	4,770	9,373	0	9,373
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	65,758	65,758	0	38,463	38,463
99	997033	BPA Residential Exchange	-200,073	0	-200,073	-139,789	0	-139,789	-60,284	0	-60,284
99	997034	Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
2	997066	Miscellaneous Schedule M Additions	0	779,379	779,379	0	512,574	512,574	0	266,805	266,805
99	997064	Chicago Climate Exchange	-68,651	0	-68,651	0	0	0	-68,651	0	-68,651
99	997065	Amortization - Unbilled Revenue Add-Ins	-479,205	0	-479,205	-373,999	0	-373,999	-105,206	0	-105,206
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	2,395,424	3,865,414	6,260,838	1,499,559	2,500,575	4,000,134	895,865	1,364,839	2,260,704
TOTAL SCHEDULE M ADDITIONS			2,439,055	6,041,410	8,480,465	1,351,459	3,917,894	5,269,353	1,087,596	2,123,516	3,211,112

ELECTRIC SCHEDULE M ITEMS	Report ID:
For Month Ended April 30, 2009	E-SCM-1A
Average of Monthly Averages Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Deductions:											
1	997041 Rathdrum Turbine Lease, Tax	0	268,021	268,021	0	172,659	172,659	0	95,362	95,362	
99	997043 Washington Deferred Power Costs	-2,454,085	0	-2,454,085	-2,454,085	0	-2,454,085	0	0	0	
1	997044 Non-Monetary Power Costs	0	48,916	48,916	0	31,512	31,512	0	17,404	17,404	
1	997045 Section 199 Manufacturing Deduction	0	500,000	500,000	0	322,100	322,100	0	177,900	177,900	
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-20,497	0	-20,497	0	0	0	-20,497	0	-20,497	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
11	997049 Tax Depreciation	0	8,110,293	8,110,293	0	5,181,423	5,181,423	0	2,928,870	2,928,870	
99	997050 CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498	
99	997051 Wind Generation AFUDC - ID	7,759	0	7,759	0	0	0	7,759	0	7,759	
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0	
99	997058 Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0	
99	997059 Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0	
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 - AN	0	-149,612	-149,612	0	-98,289	-98,289	0	-51,323	-51,323	
99	997063 CDA Lake Settlement	51,457	0	51,457	33,149	0	33,149	18,308	0	18,308	
	TOTAL SCHEDULE M DEDUCTIONS	-2,431,801	8,793,959	6,362,158	-2,419,102	5,620,140	3,201,038	-12,699	3,173,819	3,161,120	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.767%	34.233%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.529%	36.471%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.105%	38.895%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.887%	36.113%
E-ALL	12	Net Electric Plant	100.000%	63.095%	36.905%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-1A
--	------------------------

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	-90,332	-55,864	-34,468
99	410100	Deferred Federal Income Tax Expense - Washington	-850,879	-850,879	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-124,834	0	-124,834
		Sub-Total	-1,066,045	-906,743	-159,302
14	411100	Deferred Federal Income Tax Expense - Allocated	-242,472	-149,952	-92,520
99	411100	Deferred Federal Income Tax Expense - Washington	90,383	90,383	0
99	411100	Deferred Federal Income Tax Expense - Idaho	48,846	0	48,846
		Sub-Total	-103,243	-59,569	-43,674
		Total Deferred Federal Income Tax Expense	-1,169,288	-966,312	-202,976
E-ALL	14	Net Allocated Schedule M's	100.000%	61.843%	38.157%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-INT-1A
---	------------------------

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	1,553,276,885	987,295,999	565,980,886
	Interest Deduction for FIT Calculation	55,099,959	34,713,327	20,386,632
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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-1A
--	------------------------

***** 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	124,133	124,133	0	79,966	79,966	0	44,167	44,167
1	408150	R&P Property Tax--Production	0	734,958	734,958	0	473,460	473,460	0	261,498	261,498
1	408180	R&P Property Tax--Transmission	0	272,234	272,234	0	175,373	175,373	0	96,861	96,861
1	409100	State Income Tax--Montana & Oregon	0	141,265	141,265	0	91,003	91,003	0	50,262	50,262
TOTAL PRODUCTION & TRANSMISSION			0	1,272,590	1,272,590	0	819,802	819,802	0	452,788	452,788
DISTRIBUTION											
99	408110	State Excise Tax	1,421,639	0	1,421,639	1,421,639	0	1,421,639	0	0	0
99	408120	Municipal Occupation & License Tax	1,505,708	0	1,505,708	1,261,731	0	1,261,731	243,977	0	243,977
99	408160	Miscellaneous State or Local Tax--WA & ID	94	0	94	0	0	0	94	0	94
99	408170	R&P Property Tax--Distribution	415,701	0	415,701	273,708	0	273,708	141,993	0	141,993
99	409100	State Income Tax--Idaho	110,475	0	110,475	0	0	0	110,475	0	110,475
TOTAL DISTRIBUTION			3,453,617	0	3,453,617	2,957,078	0	2,957,078	496,539	0	496,539
TOTAL TAXES OTHER THAN FIT			3,453,617	1,272,590	4,726,207	2,957,078	819,802	3,776,880	496,539	452,788	949,327

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
---	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	55,463	15,259,132	15,314,595	55,463	9,829,933	9,885,396	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	13,347,491	13,347,491	0	8,768,768	8,768,768	0	4,578,723	4,578,723
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	6,974,227	6,974,227	0	4,581,788	4,581,788	0	2,392,439	2,392,439
TOTAL INTANGIBLE PLANT			208,642	37,865,690	38,074,332	208,642	24,654,339	24,862,981	0	13,211,351	13,211,351
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	124,905,610	124,905,610	0	80,464,194	80,464,194	0	44,441,416	44,441,416
1	312000	Boiler Plant	0	163,835,128	163,835,128	0	105,542,589	105,542,589	0	58,292,539	58,292,539
1	314000	Turbogenerator Units	0	47,254,368	47,254,368	0	30,441,264	30,441,264	0	16,813,104	16,813,104
1	315000	Accessory Electric Equipment	0	26,395,571	26,395,571	0	17,004,027	17,004,027	0	9,391,544	9,391,544
1	316000	Miscellaneous Power Plant Equipment	0	15,637,121	15,637,121	0	10,073,433	10,073,433	0	5,563,688	5,563,688
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	380,259,267	380,259,267	0	244,963,019	244,963,019	0	135,296,248	135,296,248
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	39,944,836	39,944,836	0	25,732,463	25,732,463	0	14,212,373	14,212,373
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	123,899,209	123,899,209	0	79,815,870	79,815,870	0	44,083,339	44,083,339
1	334000	Accessory Electric Equipment	0	31,548,096	31,548,096	0	20,323,283	20,323,283	0	11,224,813	11,224,813
1	335XXX	Miscellaneous Power Plant Equipment	0	6,988,427	6,988,427	0	4,501,945	4,501,945	0	2,486,482	2,486,482
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	377,732,394	377,732,394	0	243,335,206	243,335,206	0	134,397,188	134,397,188
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	15,898,646	15,898,646	0	10,241,908	10,241,908	0	5,656,738	5,656,738
1	346000	Miscellaneous Power Plant Equipment	0	1,360,060	1,360,060	0	876,151	876,151	0	483,909	483,909
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,665,754	274,665,754	0	176,939,680	176,939,680	0	97,726,074	97,726,074
TOTAL PRODUCTION PLANT			0	1,032,657,415	1,032,657,415	0	665,237,905	665,237,905	0	367,419,510	367,419,510

ELECTRIC UTILITY PLANT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
---	------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,820,529	15,820,529	0	10,191,585	10,191,585	0	5,628,944	5,628,944
1	352XXX	Structures & Improvements	0	15,758,575	15,758,575	0	10,151,674	10,151,674	0	5,606,901	5,606,901
1	353000	Station Equipment	0	173,032,069	173,032,069	0	111,467,259	111,467,259	0	61,564,810	61,564,810
1	354000	Towers & Fixtures	0	17,103,814	17,103,814	0	11,018,277	11,018,277	0	6,085,537	6,085,537
1	355000	Poles & Fixtures	0	128,841,726	128,841,726	0	82,999,840	82,999,840	0	45,841,886	45,841,886
1	356000	Overhead Conductors & Devices	0	104,072,167	104,072,167	0	67,043,290	67,043,290	0	37,028,877	37,028,877
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	461,436,686	461,436,686	0	297,257,513	297,257,513	0	164,179,173	164,179,173
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,273,599	0	4,273,599	3,313,846	0	3,313,846	959,753	0	959,753
99	360400	Land Easements	56,274	0	56,274	56,274	0	56,274	0	0	0
99	361000	Structures & Improvements	12,644,972	0	12,644,972	9,407,426	0	9,407,426	3,237,546	0	3,237,546
99	362000	Station Equipment	87,760,814	0	87,760,814	57,057,585	0	57,057,585	30,703,229	0	30,703,229
99	364000	Poles, Towers, & Fixtures	200,927,532	0	200,927,532	122,315,150	0	122,315,150	78,612,382	0	78,612,382
99	365000	Overhead Conductors & Devices	131,412,624	0	131,412,624	77,750,555	0	77,750,555	53,662,069	0	53,662,069
99	366000	Underground Conduit	71,879,436	0	71,879,436	44,235,797	0	44,235,797	27,643,639	0	27,643,639
99	367000	Underground Conductors & Devices	116,982,848	0	116,982,848	74,612,633	0	74,612,633	42,370,215	0	42,370,215
99	368000	Line Transformers	162,688,392	0	162,688,392	104,736,498	0	104,736,498	57,951,894	0	57,951,894
99	369XXX	Services	111,432,284	0	111,432,284	68,811,941	0	68,811,941	42,620,343	0	42,620,343
99	370000	Meters	44,634,853	0	44,634,853	16,230,641	0	16,230,641	28,404,212	0	28,404,212
99	373XXX	Street Light & Signal Systems	28,128,273	0	28,128,273	15,602,847	0	15,602,847	12,525,426	0	12,525,426
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	972,821,901	0	972,821,901	594,131,193	0	594,131,193	378,690,708	0	378,690,708
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	6,237,744	27,684,590	33,922,334	1,694,773	18,187,668	19,882,441	4,542,971	9,496,922	14,039,893
4	391XXX	Office Furniture & Equipment	0	21,457,266	21,457,266	0	14,096,565	14,096,565	0	7,360,701	7,360,701
4	392XXX	Transportation Equipment	7,257,336	4,843,071	12,100,407	5,022,878	3,181,704	8,204,582	2,234,458	1,661,367	3,895,825
4	393000	Stores Equipment	301,090	770,184	1,071,274	118,019	505,980	623,999	183,071	264,204	447,275
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,490,225	5,252,368	1,321,756	2,292,938	3,614,694	440,387	1,197,287	1,637,674
4	395000	Laboratory Equipment	365,611	1,588,277	1,953,888	230,147	1,043,434	1,273,581	135,464	544,843	680,307
4	396XXX	Power Operated Equipment	17,130,165	6,437,293	23,567,458	10,987,068	4,229,044	15,216,112	6,143,097	2,208,249	8,351,346
4	397XXX	Communications Equipment	10,893,405	41,097,213	51,990,618	5,900,210	26,999,225	32,899,435	4,993,195	14,097,988	19,091,183
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	44,773,273	109,683,943	154,457,216	25,648,563	72,057,962	97,706,525	19,124,710	37,625,981	56,750,691
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,606,989	27,606,989	0	17,784,422	17,784,422	0	9,822,567	9,822,567
		TOTAL PLANT IN SERVICE	1,017,803,816	1,669,250,723	2,687,054,539	619,988,398	1,076,992,141	1,696,980,539	397,815,418	592,258,582	990,074,000
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,017,803,816	1,669,250,723	2,687,054,539	619,988,398	1,076,992,141	1,696,980,539	397,815,418	592,258,582	990,074,000

ELECTRIC UTILITY PLANT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
---	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	246,390,783	246,390,783	0	158,724,942	158,724,942	0	87,665,841	87,665,841
1	108000	Hydro Production Plant	0	93,138,718	93,138,718	0	59,999,962	59,999,962	0	33,138,756	33,138,756
1	108X03	Other Production Plant	0	48,908,827	48,908,827	0	31,507,066	31,507,066	0	17,401,761	17,401,761
1	108X04	Transmission Plant	0	153,386,580	153,386,580	0	98,811,635	98,811,635	0	54,574,945	54,574,945
E-ADP	108X05	Distribution Plant	293,686,945	0	293,686,945	179,149,036	0	179,149,036	114,537,909	0	114,537,909
E-ADP	108X06	General Plant - Non-Transportation	14,378,862	40,312,334	54,691,196	7,936,239	26,483,591	34,419,830	6,442,623	13,828,743	20,271,366
E-ADP	108X07	General Plant - Transportation	3,845,015	2,565,907	6,410,922	2,661,174	1,685,698	4,346,872	1,183,841	880,209	2,064,050
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-221,656	-221,656	0	-142,791	-142,791	0	-78,865	-78,865
TOTAL ACCUMULATED DEPRECIATION			311,910,822	584,481,493	896,392,315	189,746,449	377,070,103	566,816,552	122,164,373	207,411,390	329,575,763
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	12,345	3,677,608	3,689,953	12,345	2,369,115	2,381,460	0	1,308,493	1,308,493
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	74,991	74,991	0	49,266	49,266	0	25,725	25,725
E-CAM	111X08	Intangible Plant-Computer Software	0	9,312,312	9,312,312	0	6,117,816	6,117,816	0	3,194,496	3,194,496
TOTAL ACCUMULATED AMORTIZATION			123,023	13,065,343	13,188,366	123,023	8,536,481	8,659,504	0	4,528,862	4,528,862
NET ELECTRIC UTILITY PLANT			705,769,971	1,071,703,887	1,777,473,858	430,118,926	691,385,557	1,121,504,483	275,651,045	380,318,330	655,969,375

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: E-APL-1A
---	------------------------

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	705,769,971	1,071,703,887	1,777,473,858	430,118,926	691,385,557	1,121,504,483	275,651,045	380,318,330	655,969,375
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	12,434,489	0	12,434,489	7,881,208	0	7,881,208	4,553,281	0	4,553,281
4	Deferred Gain on Sale of General Office (190850)	0	185,887	185,887	0	122,120	122,120	0	63,767	63,767
12	Deferred F.I.T. - Plant In Service (282900)	0	-245,854,917	-245,854,917	0	-155,122,160	-155,122,160	0	-90,732,757	-90,732,757
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,931,434	-8,931,434	0	-5,867,595	-5,867,595	0	-3,063,839	-3,063,839
99	ADFIT - Boulder Park Idaho Write Off (190040)	653,690	0	653,690	0	0	0	653,690	0	653,690
99	ADFIT - MT Lease Payments (283365)	-2,767,016	0	-2,767,016	-1,825,481	0	-1,825,481	-941,535	0	-941,535
1	ADFIT - MT Lease Payments (283382)	-165,511	-9,671,313	-9,836,824	-126,117	-6,230,260	-6,356,377	-39,394	-3,441,053	-3,480,447
12	Electric portion of Bond Redemptions (283850)	0	-2,966,088	-2,966,088	0	-1,871,453	-1,871,453	0	-1,094,635	-1,094,635
1	Colstrip PCB (283200)	0	-625,971	-625,971	0	-403,251	-403,251	0	-222,720	-222,720
	TOTAL ACCUM DEFERRED INCOME TAX	10,155,652	-267,863,836	-257,708,184	5,929,610	-169,372,599	-163,442,989	4,226,042	-98,491,237	-94,265,195
	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)	5,482,954	0	5,482,954	3,935,455	0	3,935,455	1,547,499	0	1,547,499
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)	732,314	0	732,314	0	0	0	732,314	0	732,314
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	910,346	0	910,346	0	0	0	910,346	0	910,346
99	Invest in Exchange Power (124900, 124930)	25,418,677	0	25,418,677	25,418,677	0	25,418,677	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)	-2,207,920	0	-2,207,920	-707,600	0	-707,600	-1,500,320	0	-1,500,320
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)	7,905,759	0	7,905,759	5,215,657	0	5,215,657	2,690,102	0	2,690,102
99	Nez Perce Settlement - Idaho (186800)	403,905	0	403,905	0	0	0	403,905	0	403,905
4	Gain on Sale of General Office Bldg (253850)	0	-531,083	-531,083	0	-348,900	-348,900	0	-182,183	-182,183
	TOTAL OTHER ADJUSTMENTS	34,042,294	-531,083	33,511,211	29,583,405	-348,900	29,234,505	4,458,889	-182,183	4,276,706
	NET RATE BASE	749,967,917	803,308,968	1,553,276,885	465,631,941	521,664,058	987,295,999	284,335,976	281,644,910	565,980,886

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%	63.095%	36.905%
E-ALL	13	Net Electric General Plant	100.000%	63.135%	36.865%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
--	------------------------

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	298,126	214,782	57,675	25,669
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
	TOTAL		<u>298,935</u>	<u>215,421</u>	<u>57,845</u>	<u>25,669</u>
7	404X32 PC Software	Utility 7	141,634	102,039	27,401	12,195
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>148,782</u>	<u>102,039</u>	<u>32,332</u>	<u>14,412</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 April 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
--	------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	520,417	374,929	100,680	44,808
8	Utility 8	10,775	0	7,433	3,342
9	Utility 9	56,825	44,894	11,931	0
9	Utility 9 - Washington	8,722	6,891	1,831	0
9	Utility 9 - Idaho	32,877	25,974	6,903	0
		<u>629,616</u>	<u>452,688</u>	<u>128,778</u>	<u>48,150</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 April 30, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	476,697	0	0	0	0	476,697	0	0	476,697	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
		TOTAL ACCOUNT	4,649,407	371,881	447,332	1,957,755	2,776,968	575,527	91,800	519,025	1,186,352	479,713	206,374	686,087
	390XXX	Structures & Improvements												
99		Utility 0	2,187,346	450,428	1,128,404	608,514	2,187,346	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	3,424,550	0	0	0	0	0	0	0	0	3,424,550	0	3,424,550
7		Utility 7	33,628,890	0	0	24,227,598	24,227,598	0	0	6,505,845	6,505,845	0	2,895,447	2,895,447
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,575,040	1,244,345	0	0	1,244,345	330,695	0	0	330,695	0	0	0
9		Utility 9 - Idaho	4,322,018	0	3,414,567	0	3,414,567	0	907,451	0	907,451	0	0	0
9		Utility 9 - Allocated	3,605,486	0	0	2,848,478	2,848,478	0	0	757,008	757,008	0	0	0
		TOTAL ACCOUNT	49,593,132	1,694,773	4,542,971	27,684,590	33,922,334	1,180,497	907,451	7,262,853	9,350,801	3,424,550	2,895,447	6,319,997
	391XXX	Office Furniture & Equipment												
99		Utility 0	807,669	0	0	807,669	807,669	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	28,662,480	0	0	20,649,597	20,649,597	0	0	5,545,043	5,545,043	0	2,467,840	2,467,840
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
		TOTAL ACCOUNT	29,849,020	0	0	21,457,266	21,457,266	0	0	5,806,388	5,806,388	0	2,585,366	2,585,366
	392XXX	Transportation Equipment												
99		Utility 0	10,407,111	4,412,924	1,823,557	4,170,630	10,407,111	0	0	0	0	0	0	0
99		Utility 1	4,440,937	0	0	0	0	2,839,800	941,268	659,869	4,440,937	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	520,102	0	410,901	0	410,901	0	109,201	0	109,201	0	0	0
9		Utility 9 - Allocated	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0
		TOTAL ACCOUNT	19,051,170	5,022,878	2,234,458	4,843,071	12,100,407	3,001,901	1,050,469	838,878	4,891,248	2,046,504	13,011	2,059,515

COMMON GENERAL PLANT
 For Month Ended April 30, 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
393000 Stores Equipment														
99		Utility 0	335,436	10,739	14,745	309,952	335,436	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	582,543	0	0	460,232	460,232	0	0	122,311	122,311	0	0	0
TOTAL ACCOUNT			1,408,328	118,019	183,071	770,184	1,071,274	112,782	44,734	122,311	279,827	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment														
99		Utility 0	3,428,042	1,287,102	432,867	1,708,073	3,428,042	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	2,155,517	0	0	1,552,921	1,552,921	0	0	417,006	417,006	0	185,590	185,590
8		Utility 8	877,509	0	0	0	0	0	0	605,306	605,306	0	272,203	272,203
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	290,151	0	0	229,231	229,231	0	0	60,920	60,920	0	0	0
TOTAL ACCOUNT			9,635,360	1,321,756	440,387	3,490,225	5,252,368	998,393	456,701	1,508,940	2,964,034	961,165	457,793	1,418,958
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	347,734	0	0	250,521	250,521	0	0	67,273	67,273	0	29,940	29,940
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
TOTAL ACCOUNT			2,718,558	230,147	135,464	1,588,277	1,953,888	107,901	35,161	315,317	458,379	273,708	32,583	306,291
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	715,109	564,965	0	0	564,965	150,144	0	0	150,144	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
TOTAL ACCOUNT			27,858,198	10,987,068	6,143,097	6,437,293	23,567,458	2,738,527	857,568	603,109	4,199,204	43,834	47,702	91,536

COMMON GENERAL PLANT
 For Month Ended April 30, 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	37,554,118	5,540,884	1,920,963	30,092,271	37,554,118	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	511,235	0	0	0	0	0	0	0	0	511,235	0	511,235
7		Utility 7	7,278,498	0	0	5,243,721	5,243,721	0	0	1,408,098	1,408,098	0	626,679	626,679
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	3,888,704	0	3,072,232	0	3,072,232	0	816,472	0	816,472	0	0	0
9		Utility 9 - Allocated	7,292,316	0	0	5,761,221	5,761,221	0	0	1,531,095	1,531,095	0	0	0
TOTAL ACCOUNT			58,558,940	5,900,210	4,993,195	41,097,213	51,990,618	463,813	1,099,035	3,579,581	5,142,429	511,235	914,658	1,425,893
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
TOTAL ACCOUNT			503,783	1,831	4,735	358,069	364,635	486	648	96,006	97,140	0	42,008	42,008
TOTAL GENERAL PLANT			203,825,896	25,648,563	19,124,710	109,683,943	154,457,216	9,179,827	4,543,567	20,652,408	34,375,802	7,797,936	7,194,942	14,992,878

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
---	------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,240,872	38,240,872	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,589	-85,589	0	0
99	108X06	Utility 1	3,769,483	0	3,769,483	0
99	108X06	Utility 2	1,823,448	0	0	1,823,448
7	108X06	Utility 7	7,712,265	5,556,224	1,492,015	664,026
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-341,158	-245,784	-66,000	-29,374
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	767,684	0	529,548	238,136
9	108X06	Utility 9	14,208,740	11,225,473	2,983,267	0
Total			66,095,745	54,691,196	8,708,313	2,696,236

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,823,150	5,823,150	0	0
99	108X07	Utility 1	648,913	0	648,913	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	916,355	0	0	916,355
7	108X07	Utility 7	27,432	19,763	5,307	2,362
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	718,962	568,009	150,953	0
9	108X07	Utility 9	0	0	0	0
Total			8,134,812	6,410,922	805,173	918,717

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 April 30, 2009 Average of Monthly Averages Basis			Report ID: E-ADP-1A			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:														
E-PLT		Plant in Service	972,821,901	0	972,821,901	594,131,193	0	594,131,193	378,690,708	0	378,690,708			
E-PLT	360200	Less Land and Land Rights	4,273,599	0	4,273,599	3,313,846	0	3,313,846	959,753	0	959,753			
		Depreciable Distribution Plant	968,548,302	0	968,548,302	590,817,347	0	590,817,347	377,730,955	0	377,730,955			
		Percentage		0.000%	100.000%		61.000%			39.000%				
ALLOCATION BASED ON DEPRECIABLE PLANT														
108X05		Accumulated Depreciation		0	293,686,945	179,149,036			114,537,909					
JURISDICTIONAL ALLOCATION:														
99	108X05	Accumulated Depreciation	293,686,945	0	293,686,945	179,149,036	0	179,149,036	114,537,909	0	114,537,909			
GENERAL PLANT - NON TRANSPORTATION														
E-PLT		General Plant In Service	44,773,273	109,683,943	154,457,216	25,648,563	72,057,962	97,706,525	19,124,710	37,625,981	56,750,691			
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	7,257,336	4,843,071	12,100,407	5,022,878	3,181,704	8,204,582	2,234,458	1,661,367	3,895,825			
		Depreciable Non Transport General Plant	36,696,724	102,883,117	139,579,841	20,253,804	67,590,091	87,843,895	16,442,920	35,293,026	51,735,946			
		Percentage		73.709%	100.000%		14.511%			11.780%				
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		40,312,334	54,691,196	7,936,239			6,442,623					
	403X60	Common Depreciation Expense (C-DEP)		309,447	419,823	60,921			49,455					
	403X60	Washington Depreciation Expense (C-DEP)			6,891	6,891			0					
	403X60	Idaho Depreciation Expense (C-DEP)			25,974	0			25,974					
	403X60	Depreciation Expense		165,433	217,775	38,025			14,318					
JURISDICTIONAL ALLOCATION:														
4	108X06	Accumulated Depreciation--Electric General Plant	14,378,862	40,312,334	54,691,196	7,936,239	26,483,591	34,419,830	6,442,623	13,828,743	20,271,366			
4	403X60	Depreciation Expense (C-DEP)	110,376	309,447	419,823	60,921	203,294	264,215	49,455	106,153	155,608			
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	32,865	0	32,865	6,891	0	6,891	25,974	0	25,974			
4	403X60	Depreciation Expense	52,343	165,433	217,776	38,025	108,683	146,708	14,318	56,750	71,068			
		Total Depreciation Expense	195,584	474,880	670,464	105,837	311,977	417,814	89,747	162,903	252,650			
GENERAL PLANT--TRANSPORTATION														
E-PLT	392XXX	Transportation General Plant	7,257,336	4,843,071	12,100,407	5,022,878	3,181,704	8,204,582	2,234,458	1,661,367	3,895,825			
		Percentage		40.024%	100.000%		41.510%			18.466%				
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,565,907	6,410,922	2,661,174			1,183,841					
	403X70	Depreciation Expense (C-DEP)		432	1,079	448			199					
	403X70	Depreciation Expense		3,703	8,447	3,013			1,731					
JURISDICTIONAL ALLOCATION:														
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,845,015	2,565,907	6,410,922	2,661,174	1,685,698	4,346,872	1,183,841	880,209	2,064,050			
4	403X70	Depreciation Expense (C-DEP)	647	432	1,079	448	284	732	199	148	347			
4	403X70	Depreciation Expense	4,744	3,703	8,447	3,013	2,433	5,446	1,731	1,270	3,001			
		Total Depreciation Expense	5,391	4,135	9,526	3,461	2,717	6,178	1,930	1,418	3,348			

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
--	------------------------

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		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	549,258	0	0	549,258	549,258	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	17,764,467	0	0	12,798,233	12,798,233	0	0	3,436,714	3,436,714	0	1,529,521	1,529,521
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	18,360,165	0	0	13,347,491	13,347,491	0	0	3,436,714	3,436,714	46,440	1,529,521	1,575,961
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	806,155	0	0	806,155	806,155	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,561,534	0	0	6,168,072	6,168,072	0	0	1,656,314	1,656,314	0	737,148	737,148
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	9,973,180	0	0	6,974,227	6,974,227	0	0	2,076,405	2,076,405	0	922,548	922,548
	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	28,945,302	0	0	20,475,032	20,475,032	249,449	168,450	5,553,863	5,971,762	46,440	2,452,069	2,498,509

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
---	------------------------

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	653,483	653,483	0	0
99		Utility 1	4,852	0	4,852	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	17,028	0	0	17,028
99		Utility 2 - California	0	0	0	0
7		Utility 7	12,005,506	8,649,247	2,322,585	1,033,674
8		Utility 8	453,237	0	312,643	140,594
9		Utility 9	12,129	9,582	2,547	0
		Total	13,146,235	9,312,312	2,642,627	1,191,296
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	94,953	68,408	18,370	8,175
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	103,285	74,991	20,119	8,175

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE		Report ID: E-CAM-1A	***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
For Month Ended April 30, 2009			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Average of Monthly Averages Basis			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Ref/Basis	Account	Description									
Plant in Service											
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	13,347,491	13,347,491	0	8,768,768	8,768,768	0	4,578,723	4,578,723
E-PLT	303110	Misc Intangible Plant - PC Software	0	6,974,227	6,974,227	0	4,581,788	4,581,788	0	2,392,439	2,392,439
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
Total Intangible Plant - Software			0	20,321,718	20,321,718	0	13,350,556	13,350,556	0	6,971,162	6,971,162
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		9,312,312	9,312,312	0			0		
		Amortization Expense (404X3X)		341,351	341,351	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	9,312,312	9,312,312	0	6,117,816	6,117,816	0	3,194,496	3,194,496
4		Amortization Expense (404X3X)	0	341,351	341,351	0	224,254	224,254	0	117,097	117,097
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 April 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
---	------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	Utility 7	-10,639,843	-7,665,368	-2,058,384	-916,090
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,602,534	-1,266,066	-336,468	0
		Total	<u>-12,242,377</u>	<u>-8,931,434</u>	<u>-2,394,852</u>	<u>-916,090</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%