

ELECTRIC RATE OF RETURN For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	118,540,958	72,796,666	45,744,292
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	118,540,958	72,601,318	45,939,640
E-APL		Electric Net Rate Base	1,540,349,581	981,512,456	558,837,125
		RATE OF RETURN	7.696%	7.397%	8.221%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent	6/30/2009	353,802 100.000%	232,494 65.713%	121,308 34.287%
3	E-OPS	Direct Distribution Operating Expense Percent		20,203,389 100.000%	13,300,160 65.831%	6,903,229 34.169%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4		Total Percentages Percent		400.000%	262.785%	137.215%
		Percent		100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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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	XXXXXXX
		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	XXXXXXX
		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	XXXXXXX
		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	XXXXXXX
		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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
		Input					
		Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
		Adjustments		0	0	0	0
		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		658,812,682	405,119,067	253,693,615	
		Percent		100.000%	61.492%	38.508%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		73,340,000	47,028,093	26,311,907	
		Percent		100.000%	64.123%	35.877%	
12	E-PLT	Net Electric Plant		1,752,839,119	1,109,309,004	643,530,115	
		Percent		100.000%	63.286%	36.714%	
13	E-PLT	Net Electric General Plant		87,570,983	55,671,658	31,899,325	
		Percent		100.000%	63.573%	36.427%	
14	E-SCM	Net Allocated Schedule M's		-133,094,567	-85,850,516	-47,244,051	
		Percent		100.000%	64.503%	35.497%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	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	264,370,813	162,547,348	443,565,051	160,504,848
Input	Production	235,078,023	159,162,873	57,369,424	8,774,701
Input	Transmission	583,524,952	373,284,740	216,631	
Input	Distribution	9,231,054	10,832,156		
Input	General	1,092,204,842	705,827,117	501,151,106	169,279,549
Input	TOTAL				

SPECIAL MANUAL ADJUSTMENTS:	12/31/08	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/08	ANNUALLY	0	-195,348	195,348
Colstrip 3 AFUDC Reallocation - Plant (12/08)		0	-7,490,287	7,490,287
- Accum Deprec (12/08)		0	-5,572,554	5,572,554

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	297,439,753	0	297,439,753	202,651,437	0	202,651,437	94,788,316	0	94,788,316
99	442200	Commercial - Firm & Int.	260,030,617	0	260,030,617	183,473,945	0	183,473,945	76,556,672	0	76,556,672
1	442300	Industrial	103,951,667	0	103,951,667	44,870,124	0	44,870,124	59,081,543	0	59,081,543
99	444000	Public Street & Highway Lighting	6,299,887	0	6,299,887	4,316,827	0	4,316,827	1,983,060	0	1,983,060
99	499XXX	Unbilled Revenue	2,456,691	0	2,456,691	936,019	0	936,019	1,520,672	0	1,520,672
99	448000	Interdepartmental Revenue	1,052,279	0	1,052,279	851,510	0	851,510	200,769	0	200,769
TOTAL SALES TO ULTIMATE CUSTOMERS			671,230,894	0	671,230,894	437,099,862	0	437,099,862	234,131,032	0	234,131,032
1	447XXX	Sales for Resale	0	225,654,262	225,654,262	0	145,366,476	145,366,476	0	80,287,786	80,287,786
TOTAL SALES OF ELECTRICITY			671,230,894	225,654,262	896,885,156	437,099,862	145,366,476	582,466,338	234,131,032	80,287,786	314,418,818
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	645,709	0	645,709	411,115	0	411,115	234,594	0	234,594
1	453000	Sales of Water & Water Power	0	313,080	313,080	0	201,686	201,686	0	111,394	111,394
1	454000	Rent from Electric Property	2,681,296	81,918	2,763,214	1,803,347	52,772	1,856,119	877,949	29,146	907,095
1	456XXX	Other Electric Revenues	1,642,877	56,823,153	58,466,030	1,624,649	36,605,475	38,230,124	18,228	20,217,678	20,235,906
TOTAL OTHER OPERATING REVENUE			4,969,882	57,218,151	62,188,033	3,839,111	36,859,933	40,699,044	1,130,771	20,358,218	21,488,989
TOTAL ELECTRIC REVENUE			676,200,776	282,872,413	959,073,189	440,938,973	182,226,409	623,165,382	235,261,803	100,646,004	335,907,807
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	468,106	468,106	0	301,554	301,554	0	166,552	166,552
1	501000	Fuel	0	25,527,302	25,527,302	0	16,444,688	16,444,688	0	9,082,614	9,082,614
1	502000	Steam Expense	0	2,422,441	2,422,441	0	1,560,536	1,560,536	0	861,905	861,905
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	721,510	721,510	0	464,797	464,797	0	256,713	256,713
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,306,351	3,652,693	1,346,342	1,485,751	2,832,093	0	820,600	820,600
1	507000	Rent	0	27,106	27,106	0	17,462	17,462	0	9,644	9,644
MAINTENANCE											
1	510000	Supervision & Engineering	0	489,495	489,495	0	315,333	315,333	0	174,162	174,162
1	511000	Structures	0	571,636	571,636	0	368,248	368,248	0	203,388	203,388
1	512000	Boiler Plant	0	5,545,205	5,545,205	0	3,572,221	3,572,221	0	1,972,984	1,972,984
1	513000	Electric Plant	0	1,457,712	1,457,712	0	939,058	939,058	0	518,654	518,654
1	514000	Miscellaneous Steam Plant	0	837,727	837,727	0	539,664	539,664	0	298,063	298,063
TOTAL STEAM POWER GENERATION EXP			1,346,342	40,374,591	41,720,933	1,346,342	26,009,312	27,355,654	0	14,365,279	14,365,279

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	1,830,689	1,830,689	0	1,179,330	1,179,330	0	651,359	651,359
1	536000	Water for Power	0	735,109	735,109	0	473,557	473,557	0	261,552	261,552
1	537000	Hydraulic Expense	2,870,192	707,985	3,578,177	1,809,469	456,084	2,265,553	1,060,723	251,901	1,312,624
1	538000	Electric Expense	0	5,190,921	5,190,921	0	3,343,991	3,343,991	0	1,846,930	1,846,930
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	876,577	876,577	0	564,691	564,691	0	311,886	311,886
1	540000	Rent	2,695,047	764,047	3,459,094	1,471,685	492,199	1,963,884	1,223,362	271,848	1,495,210
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	242,923	242,923	0	156,491	156,491	0	86,432	86,432
1	542000	Structures	0	277,632	277,632	0	178,851	178,851	0	98,781	98,781
1	543000	Reservoirs, Dams, & Waterways	0	561,079	561,079	0	361,447	361,447	0	199,632	199,632
1	544000	Electric Plant	0	1,986,774	1,986,774	0	1,279,880	1,279,880	0	706,894	706,894
1	545000	Miscellaneous Hydraulic Plant	0	1,870,433	1,870,433	0	1,204,933	1,204,933	0	665,500	665,500
TOTAL HYDRO POWER GENERATION EXP			5,565,239	15,044,169	20,609,408	3,281,154	9,691,454	12,972,608	2,284,085	5,352,715	7,636,800
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,227,264	1,227,264	0	790,603	790,603	0	436,661	436,661
1	547000	Fuel	0	90,521,738	90,521,738	0	58,314,104	58,314,104	0	32,207,634	32,207,634
1	548000	Generation Expense	0	1,839,380	1,839,380	0	1,184,929	1,184,929	0	654,451	654,451
1	549000	Miscellaneous Other Power Generation Expense	0	532,704	532,704	0	343,168	343,168	0	189,536	189,536
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
MAINTENANCE											
1	551000	Supervision & Engineering	0	149,617	149,617	0	96,383	96,383	0	53,234	53,234
1	552000	Structures	0	3,125	3,125	0	2,013	2,013	0	1,112	1,112
1	553000	Generating & Electric Equipment	0	1,537,732	1,537,732	0	990,607	990,607	0	547,125	547,125
1	554000	Miscellaneous Other Power Generation Plant	0	85,998	85,998	0	55,400	55,400	0	30,598	30,598
TOTAL OTHER POWER GENERATION EXP			0	95,930,991	95,930,991	0	61,798,745	61,798,745	0	34,132,246	34,132,246
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,426,801	270,534,157	288,960,958	0	174,278,104	174,278,104	18,426,801	96,256,053	114,682,854
1	556000	System Control & Load Dispatching	0	505,674	505,674	0	325,755	325,755	0	179,919	179,919
E-557	557XXX	Other Expense	39,444,761	56,762,448	96,207,209	31,815,257	36,566,369	68,381,626	7,629,504	20,196,079	27,825,583
TOTAL OTHER POWER SUPPLY EXPENSE			57,871,562	327,802,279	385,673,841	31,815,257	211,170,228	242,985,485	26,056,305	116,632,051	142,688,356
TOTAL POWER PRODUCTION O&M EXP			64,783,143	479,152,030	543,935,173	36,442,753	308,669,739	345,112,492	28,340,390	170,482,291	198,822,681

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,128,874	2,357,893	158,213	1,371,421	1,529,634	70,806	757,453	828,259
1	561000	Load Dispatching	0	2,046,076	2,046,076	0	1,318,082	1,318,082	0	727,994	727,994
1	562000	Station Expense	0	196,654	196,654	0	126,685	126,685	0	69,969	69,969
1	563000	Overhead Line Expense	0	573,418	573,418	0	369,396	369,396	0	204,022	204,022
1	565000	Transmission of Electricity by Others	0	13,341,849	13,341,849	0	8,594,819	8,594,819	0	4,747,030	4,747,030
1	566000	Miscellaneous Transmission Expense	0	1,512,846	1,512,846	0	974,575	974,575	0	538,271	538,271
1	567000	Rent	0	151,770	151,770	0	97,770	97,770	0	54,000	54,000
MAINTENANCE											
1	568000	Supervision & Engineering	0	613,781	613,781	0	395,398	395,398	0	218,383	218,383
1	569000	Structures	1,172	243,126	244,298	723	156,622	157,345	449	86,504	86,953
1	570000	Station Equipment	0	1,309,236	1,309,236	0	843,410	843,410	0	465,826	465,826
1	571000	Overhead Lines	19,425	1,389,080	1,408,505	17,850	894,845	912,695	1,575	494,235	495,810
1	572000	Underground Lines	0	10,918	10,918	0	7,033	7,033	0	3,885	3,885
1	573000	Service Miscellaneous	0	8,203	8,203	0	5,284	5,284	0	2,919	2,919
TOTAL TRANSMISSION OPERATING EXP			249,616	23,525,831	23,775,447	176,786	15,155,340	15,332,126	72,830	8,370,491	8,443,321
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,698,283	26,698,283	0	17,199,034	17,199,034	0	9,499,249	9,499,249
1	403X40	Depreciation Expense--Transmission Plant	0	9,292,719	9,292,719	0	5,986,370	5,986,370	0	3,306,349	3,306,349
1	404X30	Amortization of Limited-Term Plant	2,785	92,189	94,974	2,785	59,388	62,173	0	32,801	32,801
1	404X20	Amortization of Hydro Licensing Costs	0	361,570	361,570	0	232,923	232,923	0	128,647	128,647
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	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	-134,682	0	-134,682	-134,682	0	-134,682	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,344	0	-103,344	0	0	0	-103,344	0	-103,344
99	407322	Reg Debit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407422	Reg Credit Spokane River Relicense	-23,942	0	-23,942	-15,464	0	-15,464	-8,478	0	-8,478
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	282,981	282,981	0	182,296	182,296	0	100,685	100,685
99	407482	Reg Credit Amt Lake CDA Settlement	-282,981	0	-282,981	-182,296	0	-182,296	-100,685	0	-100,685
99	407400	Amortization of CCX Credits	-318,960	0	-318,960	0	0	0	-318,960	0	-318,960
99	407420	Amortization of CS2 Levelized Return	-120,122	0	-120,122	0	0	0	-120,122	0	-120,122
99	407450/499	Amortization of BPA Residential Exchange Credit	-5,514,954	0	-5,514,954	-3,193,780	0	-3,193,780	-2,321,174	0	-2,321,174
E-OTX		Taxes Other Than FIT--Prod & Trans	0	12,991,328	12,991,328	0	8,369,014	8,369,014	0	4,622,314	4,622,314
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-3,793,990	49,719,070	45,925,080	-888,531	32,029,025	31,140,494	-2,905,459	17,690,045	14,784,586
TOTAL PRODUCTION & TRANS EXPENSE			61,238,769	552,396,931	613,635,700	35,731,008	355,854,104	391,585,112	25,507,761	196,542,827	222,050,588



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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	379,207	1,011,879	1,391,086	235,798	666,130	901,928	143,409	345,749	489,158
3	582000	Station Expense	526,445	13,225	539,670	320,041	8,706	328,747	206,404	4,519	210,923
3	583000	Overhead Line Expense	860,240	822,185	1,682,425	557,922	541,253	1,099,175	302,318	280,932	583,250
3	584000	Underground Line Expense	705,415	1,614	707,029	432,947	1,063	434,010	272,468	551	273,019
3	585000	Street Light & Signal System Operation Expense	194,728	120	194,848	36,251	79	36,330	158,477	41	158,518
3	586000	Meter Expense	1,503,016	0	1,503,016	1,424,324	0	1,424,324	78,692	0	78,692
3	587000	Customer Installations Expense	847,743	4,932	852,675	430,397	3,247	433,644	417,346	1,685	419,031
3	588000	Miscellaneous Distribution Expense	2,835,618	2,309,985	5,145,603	1,955,865	1,520,686	3,476,551	879,753	789,299	1,669,052
3	589000	Rent	87,646	242,614	330,260	87,621	159,715	247,336	25	82,899	82,924
MAINTENANCE:											
3	590000	Supervision & Engineering	505,332	897,412	1,402,744	319,843	590,775	910,618	185,489	306,637	492,126
3	591000	Structures	286,996	605	287,601	227,278	398	227,676	59,718	207	59,925
3	592000	Station Equipment	842,640	51,109	893,749	568,051	33,646	601,697	274,589	17,463	292,052
3	593000	Overhead Lines	7,823,277	5,066	7,828,343	4,664,774	3,335	4,668,109	3,158,503	1,731	3,160,234
3	594000	Underground Lines	1,097,394	0	1,097,394	755,353	0	755,353	342,041	0	342,041
3	595000	Line Transformers	621,511	185,464	806,975	517,981	122,093	640,074	103,530	63,371	166,901
3	596000	Street Light & Signal System Maintenance Exp	601,799	0	601,799	454,803	0	454,803	146,996	0	146,996
3	597000	Meters	142,752	0	142,752	96,440	0	96,440	46,312	0	46,312
3	598000	Miscellaneous Distribution Expense	341,630	3,188	344,818	214,471	2,099	216,570	127,159	1,089	128,248
TOTAL DISTRIBUTION OPERATING EXP			20,203,389	5,549,398	25,752,787	13,300,160	3,653,225	16,953,385	6,903,229	1,896,173	8,799,402
99	403X50	Depreciation Expense--Distribution Plant	25,557,265	0	25,557,265	16,316,292	0	16,316,292	9,240,973	0	9,240,973
E-OTX		Taxes Other Than FIT--Distribution	39,394,873	0	39,394,873	34,704,560	0	34,704,560	4,690,313	0	4,690,313
TOTAL DISTRIBUTION EXPENSES			85,155,527	5,549,398	90,704,925	64,321,012	3,653,225	67,974,237	20,834,515	1,896,173	22,730,688
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	500,980	500,980	0	329,209	329,209	0	171,771	171,771
2	902000	Meter Reading Expenses	2,422,623	53,915	2,476,538	2,083,395	35,429	2,118,824	339,228	18,486	357,714
E-903	903XXX	Customer Records & Collection Expenses	1,771,984	6,209,087	7,981,071	1,274,566	4,061,365	5,335,931	497,418	2,147,722	2,645,140
2	904000	Uncollectible Accounts	0	2,327,103	2,327,103	0	1,529,209	1,529,209	0	797,894	797,894
2	905000	Misc Customer Accounts	0	189,661	189,661	0	124,632	124,632	0	65,029	65,029
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,194,607	9,280,746	13,475,353	3,357,961	6,079,844	9,437,805	836,646	3,200,902	4,037,548
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	18,992,298	521,960	19,514,258	15,323,447	342,996	15,666,443	3,668,851	178,964	3,847,815
2	909000	Advertising	66,338	70,102	136,440	50,069	46,066	96,135	16,269	24,036	40,305
2	910000	Misc Customer Service & Info Exp	0	128,967	128,967	0	84,748	84,748	0	44,219	44,219
TOTAL CUSTOMER SERVICE & INFO EXP			19,058,636	721,029	19,779,665	15,373,516	473,810	15,847,326	3,685,120	247,219	3,932,339

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	7,540	457,818	465,358	0	300,846	300,846	7,540	156,972	164,512
2	913000	Advertising	3,073	57,645	60,718	3,073	37,880	40,953	0	19,765	19,765
2	916000	Miscellaneous Sales Expenses	223,490	31,593	255,083	214,509	20,761	235,270	8,981	10,832	19,813
TOTAL SALES EXPENSES			234,103	547,056	781,159	217,582	359,487	577,069	16,521	187,569	204,090
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	234,882	20,733,424	20,968,306	136,862	13,621,030	13,757,892	98,020	7,112,394	7,210,414
4	921000	Office Supplies & Expenses	179	3,958,514	3,958,693	119	2,600,585	2,600,704	60	1,357,929	1,357,989
4	922000	Admin Exp Transferred--Credit	0	-44,579	-44,579	0	-29,287	-29,287	0	-15,292	-15,292
4	923000	Outside Services Employed	34	11,139,552	11,139,586	0	7,318,240	7,318,240	34	3,821,312	3,821,346
4	924000	Property Insurance Premium	0	1,119,730	1,119,730	0	735,618	735,618	0	384,112	384,112
4	925XXX	Injuries and Damages	5,210	3,435,345	3,440,555	5,210	2,256,884	2,262,094	0	1,178,461	1,178,461
4	926XXX	Employee Pensions and Benefits	341,582	740,247	1,081,829	252,800	486,313	739,113	88,782	253,934	342,716
4	927000	Franchise Requirements	5,950	0	5,950	0	0	0	5,950	0	5,950
1	928000	Regulatory Commission Expenses	1,867,197	3,079,158	4,946,355	1,130,001	1,983,594	3,113,595	737,196	1,095,564	1,832,760
4	930000	Miscellaneous General Expenses	402,161	2,709,512	3,111,673	350,003	1,780,041	2,130,044	52,158	929,471	981,629
4	931000	Rents	64,150	417,063	481,213	52,993	273,994	326,987	11,157	143,069	154,226
4	935000	Maintenance of General Plant	670,598	7,257,364	7,927,962	207,933	4,767,798	4,975,731	462,665	2,489,566	2,952,231
TOTAL ADMIN & GEN OPERATING EXP			3,591,943	54,545,330	58,137,273	2,135,921	35,794,810	37,930,731	1,456,022	18,750,520	20,206,542
E-ADP		Depreciation Expense--General Plant	2,192,342	5,637,800	7,830,142	1,253,309	3,703,808	4,957,117	939,033	1,933,992	2,873,025
E-CAM		Amortization--Intangible Plant--Software	0	3,862,544	3,862,544	0	2,537,537	2,537,537	0	1,325,007	1,325,007
4		Amortization of Leasehold Imp (404X50)	0	7,423	7,423	0	4,877	4,877	0	2,546	2,546
TOTAL ADMIN & GENERAL EXPENSES			5,784,285	64,053,097	69,837,382	3,389,230	42,041,032	45,430,262	2,395,055	22,012,065	24,407,120
TOTAL EXPENSES BEFORE FIT			175,665,927	632,548,257	808,214,184	122,390,309	408,461,502	530,851,811	53,275,618	224,086,755	277,362,373
NET OPERATING INCOME BEFORE FIT					150,859,005			92,313,571			58,545,434
E-FIT		FEDERAL INCOME TAX--Normal Accrual			7,867,949			6,581,871			1,286,078
E-FIT		DEFERRED FEDERAL INCOME TAX			24,450,098			12,935,034			11,515,064
ELECTRIC NET OPERATING INCOME					118,540,958			72,796,666			45,744,292

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.831%	34.169%
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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-555-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	168,963,719	168,963,719	0	108,846,428	108,846,428	0	60,117,291	60,117,291
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,426,801	0	18,426,801	0	0	0	18,426,801	0	18,426,801
1	555550	Exchanges - Non Monetary	0	10,753	10,753	0	6,927	6,927	0	3,826	3,826
1	555700	Bookout Purchases	0	100,877,245	100,877,245	0	64,985,121	64,985,121	0	35,892,124	35,892,124
1	555710	Intercompany Purchase	0	682,440	682,440	0	439,628	439,628	0	242,812	242,812
TOTAL ACCOUNT 0555			18,426,801	270,534,157	288,960,958	0	174,278,104	174,278,104	18,426,801	96,256,053	114,682,854

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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,056,632	5,056,632	0	3,257,482	3,257,482	0	1,799,150	1,799,150
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	48,831,369	48,831,369	0	31,457,168	31,457,168	0	17,374,201	17,374,201
1	557160	Power Supply Expense - Miscellaneous	0	2,648,188	2,648,188	0	1,705,963	1,705,963	0	942,225	942,225
99	557161	Unbilled Add-Ons	325,491	0	325,491	-99,581	0	-99,581	425,072	0	425,072
1	557170	Broker Fees - Power	0	118,032	118,032	0	76,036	76,036	0	41,996	41,996
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-243,736	0	-243,736	-243,736	0	-243,736	0	0	0
99	557290	Washington ERM Amortization	31,661,076	0	31,661,076	31,661,076	0	31,661,076	0	0	0
99	557380	Idaho PCA Deferred	-10,761,381	0	-10,761,381	0	0	0	-10,761,381	0	-10,761,381
99	557390	Idaho PCA Amortization	17,644,609	0	17,644,609	0	0	0	17,644,609	0	17,644,609
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
1	557700	Turbine Gas Bookout Expense	0	107,417	107,417	0	69,198	69,198	0	38,219	38,219
TOTAL ACCOUNT 0557			39,444,761	56,762,448	96,207,209	31,815,257	36,566,369	68,381,626	7,629,504	20,196,079	27,825,583

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,771,984	5,433,947	7,205,931	1,274,566	3,570,810	4,845,376	497,418	1,863,137	2,360,555
12	903920	A/R Sold - Program Fees	0	292,068	292,068	0	184,838	184,838	0	107,230	107,230
12	903930	A/R Sold - Maturity Yield Fee	0	483,072	483,072	0	305,717	305,717	0	177,355	177,355
TOTAL ACCOUNT 0903			1,771,984	6,209,087	7,981,071	1,274,566	4,061,365	5,335,931	497,418	2,147,722	2,645,140

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	12	Net Electric Plant	100.000%	63.286%	36.714%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-908-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	600	521,960	522,560	0	342,996	342,996	600	178,964	179,564
99	908600	DSM Tariff Rider Expense Offset	17,172,177	0	17,172,177	14,783,748	0	14,783,748	2,388,429	0	2,388,429
99	908610	Limited Income Tax Refund Program	217,809	0	217,809	217,809	0	217,809	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	321,419	0	321,419	321,890	0	321,890	-471	0	-471
99	908990	DSM Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
TOTAL ACCOUNT 0908			18,992,298	521,960	19,514,258	15,323,447	342,996	15,666,443	3,668,851	178,964	3,847,815

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	959,073,189	623,165,382	335,907,807	
E-OPS	Operating & Maintenance Expense	685,636,857	441,190,934	244,445,923	
E-OPS	Book Depreciation & Amortization	70,191,126	46,587,303	23,603,823	
E-OTX	Taxes Other than FIT	52,386,201	43,073,574	9,312,627	
	Net Operating Income Before FIT	150,859,005	92,313,571	58,545,434	
E-INT	Less: Interest Expense	54,639,291	34,509,978	20,129,313	
E-SCM	Add: Schedule M Additions	65,251,118	38,760,694	26,490,424	
E-SCM	Less: Schedule M Deductions	134,426,046	74,818,211	59,607,835	
	Taxable Net Operating Income	27,044,786	21,746,076	5,298,710	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	9,465,676	7,611,127	1,854,549	
1	Production Tax Credit	(1,597,727)	(1,029,256)	(568,471)	
	Total Net Federal Income Tax	7,867,949	6,581,871	1,286,078	
E-DTE	Deferred FIT	24,450,098	12,935,034	11,515,064	
	Total Net FIT/Deferred FIT	32,318,047	19,516,905	12,801,142	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	5,610,578	5,610,578	0	3,550,710	3,550,710	0	2,059,868	2,059,868
2	997002	Injuries and Damages	0	250,550	250,550	0	164,644	164,644	0	85,906	85,906
12	997003	Salvage	0	-3,117,099	-3,117,099	0	-1,972,687	-1,972,687	0	-1,144,412	-1,144,412
99	997004	Boulder Park Write Off	-103,344	0	-103,344	0	0	0	-103,344	0	-103,344
4	997005	FAS106 Current Retiree Medical Accrual	0	-597,220	-597,220	0	-392,350	-392,350	0	-204,870	-204,870
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007	Idaho PCA	6,883,228	0	6,883,228	0	0	0	6,883,228	0	6,883,228
99	997008	Idaho DSM Book Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
1	997009	Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,792	-21,792	0	-12,036	-12,036
1	997012	N.E. Tank Farm Diesel Spill	0	-7,947	-7,947	0	-5,119	-5,119	0	-2,828	-2,828
4	997015	Airplane Lease Payments	0	220,605	220,605	0	144,929	144,929	0	75,676	75,676
12	997016	Redemption Expense Amortization	0	1,274,877	1,274,877	0	806,819	806,819	0	468,058	468,058
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018	DSM Tariff Rider	-3,069,590	0	-3,069,590	-163,025	0	-163,025	-2,906,565	0	-2,906,565
4	997018	DSM Tariff Rider		319,999	319,999	0	210,227	210,227	0	109,772	109,772
1	997019	CSS Temporary Service Fees	163,120	0	163,120	58,410	0	58,410	104,710	0	104,710
4	997020	FAS87 Current Pension Accrual	0	-15,225,759	-15,225,759	0	-10,002,715	-10,002,715	0	-5,223,044	-5,223,044
99	997021	Wartsilla Generators Amortization	1,018,612	0	1,018,612	670,335	0	670,335	348,277	0	348,277
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	-134,682	0	-134,682	-134,682	0	-134,682	0	0	0
1	997025	BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028	RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029	FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032	Interest Rate Swaps	0	1,249,926	1,249,926	0	791,028	791,028	0	458,898	458,898
99	997033	BPA Residential Exchange	-5,962,669	0	-5,962,669	-3,421,115	0	-3,421,115	-2,541,554	0	-2,541,554
99	997034	Montana Hydro Settlement	-1,547,740	0	-1,547,740	-1,038,234	0	-1,038,234	-509,506	0	-509,506
4	997052	Noxon Spill	0	392,009	392,009	0	257,534	257,534	0	134,475	134,475
2	997066	Miscellaneous Schedule M Additions	0	-2,105,791	-2,105,791	0	-1,383,778	-1,383,778	0	-722,013	-722,013
99	997064	Chicago Climate Exchange	548,532	0	548,532	0	0	0	548,532	0	548,532
99	997065	Amortization - Unbilled Revenue Add-Ins	1,122,085	0	1,122,085	454,671	0	454,671	667,414	0	667,414
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX )	27,851,439	45,952,528	73,803,967	17,604,129	29,723,937	47,328,066	10,247,310	16,228,591	26,475,901
TOTAL SCHEDULE M ADDITIONS			31,067,690	34,183,428	65,251,118	16,889,307	21,871,387	38,760,694	14,178,383	12,312,041	26,490,424



ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	3,526,100	3,526,100	0	2,271,514	2,271,514	0	1,254,586	1,254,586
99	997043	Washington Deferred Power Costs	-31,417,340	0	-31,417,340	-31,417,340	0	-31,417,340	0	0	0
1	997044	Non-Monetary Power Costs	0	-10,753	-10,753	0	-6,927	-6,927	0	-3,826	-3,826
1	997045	Section 199 Manufacturing Deduction	0	3,130,350	3,130,350	0	2,016,571	2,016,571	0	1,113,779	1,113,779
4	997046	Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-23,242	0	-23,242	0	0	0	-23,242	0	-23,242
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	132,755,870	132,755,870	0	85,127,047	85,127,047	0	47,628,823	47,628,823
99	997050	CS2 Levelized Return	120,122	0	120,122	0	0	0	120,122	0	120,122
99	997051	Wind Generation AFUDC - ID	81,636	0	81,636	0	0	0	81,636	0	81,636
4	997053	Renewable Energy Certificate Fees	0	174,000	174,000	0	114,311	114,311	0	59,689	59,689
99	997054	Spokane River Relicensing	23,942	0	23,942	15,464	0	15,464	8,478	0	8,478
99	997058	Colstrip Settlement - ID	-247,194	0	-247,194	0	0	0	-247,194	0	-247,194
99	997059	Colstrip Settlement - WA	-1,797,238	0	-1,797,238	-1,797,238	0	-1,797,238	0	0	0
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	128,825	128,825	0	67,267	67,267
4	997063	CDA Lake Settlement - AN	0	27,506,336	27,506,336	0	18,070,562	18,070,562	0	9,435,774	9,435,774
99	997063	CDA Lake Settlement	390,569	0	390,569	273,414	0	273,414	117,155	0	117,155
TOTAL SCHEDULE M DEDUCTIONS			-32,851,949	167,277,995	134,426,046	-32,903,692	107,721,903	74,818,211	51,743	59,556,092	59,607,835

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.831%	34.169%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.492%	38.508%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.123%	35.877%
E-ALL	12	Net Electric Plant	100.000%	63.286%	36.714%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	35,818,910	23,104,272	12,714,638
99	410100	Deferred Federal Income Tax Expense - Washington	-10,199,662	-10,199,662	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-902,486	0	-902,486
		Sub-Total	24,716,762	12,904,610	11,812,152
14	411100	Deferred Federal Income Tax Expense - Allocated	592,144	381,951	210,193
99	411100	Deferred Federal Income Tax Expense - Washington	-351,527	-351,527	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-507,281	0	-507,281
		Sub-Total	-266,664	30,424	-297,088
		Total Deferred Federal Income Tax Expense	24,450,098	12,935,034	11,515,064
E-ALL	14	Net Allocated Schedule M's	100.000%	64.503%	35.497%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Weighted Cost		3.516%	3.602%
E-APL	Net Rate Base	1,540,349,581	981,512,456	558,837,125
	Interest Deduction for FIT Calculation	54,639,291	34,509,978	20,129,313

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from Treasury

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	17,970	17,970	0	11,576	11,576	0	6,394	6,394
1	408140	State Kwh Generation Tax	0	1,523,053	1,523,053	0	981,151	981,151	0	541,902	541,902
1	408150	R&P Property Tax--Production	0	7,411,375	7,411,375	0	4,774,408	4,774,408	0	2,636,967	2,636,967
1	408180	R&P Property Tax--Transmission	0	3,744,831	3,744,831	0	2,412,420	2,412,420	0	1,332,411	1,332,411
1	409100	State Income Tax--Montana & Oregon	0	294,099	294,099	0	189,459	189,459	0	104,640	104,640
TOTAL PRODUCTION & TRANSMISSION			0	12,991,328	12,991,328	0	8,369,014	8,369,014	0	4,622,314	4,622,314
DISTRIBUTION											
99	408110	State Excise Tax	16,889,562	0	16,889,562	16,889,562	0	16,889,562	0	0	0
99	408120	Municipal Occupation & License Tax	17,669,789	0	17,669,789	14,899,194	0	14,899,194	2,770,595	0	2,770,595
99	408160	Miscellaneous State or Local Tax--WA & ID	16,944	0	16,944	0	0	0	16,944	0	16,944
99	408170	R&P Property Tax--Distribution	4,510,362	0	4,510,362	2,915,804	0	2,915,804	1,594,558	0	1,594,558
99	409100	State Income Tax--Idaho	308,216	0	308,216	0	0	0	308,216	0	308,216
TOTAL DISTRIBUTION			39,394,873	0	39,394,873	34,704,560	0	34,704,560	4,690,313	0	4,690,313
TOTAL TAXES OTHER THAN FIT			39,394,873	12,991,328	52,386,201	34,704,560	8,369,014	43,073,574	4,690,313	4,622,314	9,312,627

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		Report ID:
For Twelve Months Ended June 30, 2009		E-PLT-12A
Average of Monthly Averages Basis		

\*\*\*\*\* 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	21,348	16,456,187	16,477,535	21,348	10,601,076	10,622,424	0	5,855,111	5,855,111
1	303000	Misc Intangible Plant	153,179	2,080,555	2,233,734	153,179	1,340,294	1,493,473	0	740,261	740,261
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	12,342,692	12,342,692	0	8,108,655	8,108,655	0	4,234,037	4,234,037
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,383,829	7,383,829	0	4,850,880	4,850,880	0	2,532,949	2,532,949
TOTAL INTANGIBLE PLANT			174,527	38,416,577	38,591,104	174,527	25,001,626	25,176,153	0	13,414,951	13,414,951
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,870	2,231,870	0	1,437,771	1,437,771	0	794,099	794,099
1	311XXX	Structures & Improvements	0	124,837,080	124,837,080	0	80,420,047	80,420,047	0	44,417,033	44,417,033
1	312000	Boiler Plant	0	163,396,841	163,396,841	0	105,260,245	105,260,245	0	58,136,596	58,136,596
1	314000	Turbogenerator Units	0	47,754,555	47,754,555	0	30,763,484	30,763,484	0	16,991,071	16,991,071
1	315000	Accessory Electric Equipment	0	26,376,197	26,376,197	0	16,991,546	16,991,546	0	9,384,651	9,384,651
1	316000	Miscellaneous Power Plant Equipment	0	15,480,853	15,480,853	0	9,972,766	9,972,766	0	5,508,087	5,508,087
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	380,077,396	380,077,396	0	244,845,859	244,845,859	0	135,231,537	135,231,537
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,874,763	55,874,763	0	35,994,522	35,994,522	0	19,880,241	19,880,241
1	331XXX	Structures & Improvements	0	39,806,431	39,806,431	0	25,643,303	25,643,303	0	14,163,128	14,163,128
1	332XXX	Reservoirs, Dams, & Waterways	0	115,126,565	115,126,565	0	74,164,533	74,164,533	0	40,962,032	40,962,032
1	333000	Waterwheels, Turbines, & Generators	0	126,031,252	126,031,252	0	81,189,333	81,189,333	0	44,841,919	44,841,919
1	334000	Accessory Electric Equipment	0	31,442,634	31,442,634	0	20,255,345	20,255,345	0	11,187,289	11,187,289
1	335XXX	Miscellaneous Power Plant Equipment	0	6,550,630	6,550,630	0	4,219,916	4,219,916	0	2,330,714	2,330,714
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	376,831,838	376,831,838	0	242,755,070	242,755,070	0	134,076,768	134,076,768
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	15,617,129	15,617,129	0	10,060,555	10,060,555	0	5,556,574	5,556,574
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	197,722,328	197,722,328	0	127,372,724	127,372,724	0	70,349,604	70,349,604
1	345000	Accessory Electric Equipment	0	15,657,085	15,657,085	0	10,086,294	10,086,294	0	5,570,791	5,570,791
1	346000	Miscellaneous Power Plant Equipment	0	1,346,836	1,346,836	0	867,632	867,632	0	479,204	479,204
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,162,393	274,162,393	0	176,615,415	176,615,415	0	97,546,978	97,546,978
TOTAL PRODUCTION PLANT			0	1,031,071,627	1,031,071,627	0	664,216,344	664,216,344	0	366,855,283	366,855,283

ELECTRIC UTILITY PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,076,178	15,076,178	0	9,712,074	9,712,074	0	5,364,104	5,364,104
1	352XXX	Structures & Improvements	0	15,613,096	15,613,096	0	10,057,956	10,057,956	0	5,555,140	5,555,140
1	353000	Station Equipment	0	171,473,216	171,473,216	0	110,463,046	110,463,046	0	61,010,170	61,010,170
1	354000	Towers & Fixtures	0	17,098,584	17,098,584	0	11,014,908	11,014,908	0	6,083,676	6,083,676
1	355000	Poles & Fixtures	0	128,189,117	128,189,117	0	82,579,429	82,579,429	0	45,609,688	45,609,688
1	356000	Overhead Conductors & Devices	0	103,253,119	103,253,119	0	66,515,659	66,515,659	0	36,737,460	36,737,460
1	357000	Underground Conduit	0	2,606,462	2,606,462	0	1,679,083	1,679,083	0	927,379	927,379
1	358000	Underground Conductors & Devices	0	2,367,756	2,367,756	0	1,525,308	1,525,308	0	842,448	842,448
1	359000	Roads & Trails	0	1,863,765	1,863,765	0	1,200,637	1,200,637	0	663,128	663,128
TOTAL TRANSMISSION PLANT			0	457,541,293	457,541,293	0	294,748,100	294,748,100	0	162,793,193	162,793,193
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,116,402	0	4,116,402	3,149,367	0	3,149,367	967,035	0	967,035
99	360400	Land Easements	54,972	0	54,972	46,218	0	46,218	8,754	0	8,754
99	361000	Structures & Improvements	12,207,562	0	12,207,562	8,984,174	0	8,984,174	3,223,388	0	3,223,388
99	362000	Station Equipment	86,105,400	0	86,105,400	55,596,119	0	55,596,119	30,509,281	0	30,509,281
99	364000	Poles, Towers, & Fixtures	196,872,651	0	196,872,651	119,582,662	0	119,582,662	77,289,989	0	77,289,989
99	365000	Overhead Conductors & Devices	129,133,293	0	129,133,293	76,347,441	0	76,347,441	52,785,852	0	52,785,852
99	366000	Underground Conduit	70,853,008	0	70,853,008	43,500,074	0	43,500,074	27,352,934	0	27,352,934
99	367000	Underground Conductors & Devices	114,687,215	0	114,687,215	73,107,371	0	73,107,371	41,579,844	0	41,579,844
99	368000	Line Transformers	159,920,783	0	159,920,783	102,652,401	0	102,652,401	57,268,382	0	57,268,382
99	369XXX	Services	109,994,157	0	109,994,157	67,813,868	0	67,813,868	42,180,289	0	42,180,289
99	370000	Meters	35,223,328	0	35,223,328	15,844,483	0	15,844,483	19,378,845	0	19,378,845
99	373XXX	Street Light & Signal Systems	27,715,391	0	27,715,391	15,365,016	0	15,365,016	12,350,375	0	12,350,375
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			946,884,162	0	946,884,162	581,989,194	0	581,989,194	364,894,968	0	364,894,968
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,800,503	2,619,716	371,881	1,182,858	1,554,739	447,332	617,645	1,064,977
4	390XXX	Structures & Improvements	6,185,951	25,821,891	32,007,842	1,693,642	16,963,950	18,657,592	4,492,309	8,857,941	13,350,250
4	391XXX	Office Furniture & Equipment	0	21,589,325	21,589,325	0	14,183,323	14,183,323	0	7,406,002	7,406,002
4	392XXX	Transportation Equipment	6,576,792	4,547,582	11,124,374	4,645,067	2,987,579	7,632,646	1,931,725	1,560,003	3,491,728
4	393000	Stores Equipment	325,651	790,997	1,116,648	125,136	519,653	644,789	200,515	271,344	471,859
4	394000	Tools, Shop & Garage Equipment	1,767,855	3,145,894	4,913,749	1,324,224	2,066,727	3,390,951	443,631	1,079,167	1,522,798
4	395000	Laboratory Equipment	530,136	2,288,862	2,818,998	307,315	1,503,691	1,811,006	222,821	785,171	1,007,992
4	396XXX	Power Operated Equipment	16,898,319	6,454,725	23,353,044	10,817,228	4,240,496	15,057,724	6,081,091	2,214,229	8,295,320
4	397XXX	Communications Equipment	9,124,358	40,359,612	49,483,970	5,518,489	26,514,651	32,033,140	3,605,869	13,844,961	17,450,830
4	398000	Miscellaneous Equipment	9,309	403,915	413,224	2,912	265,356	268,268	6,397	138,559	144,956
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			42,237,584	107,203,306	149,440,890	24,805,894	70,428,284	95,234,178	17,431,690	36,775,022	54,206,712
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,506,336	27,506,336	0	17,719,582	17,719,582	0	9,786,754	9,786,754
TOTAL PLANT IN SERVICE			989,296,273	1,661,739,139	2,651,035,412	606,969,615	1,072,113,936	1,679,083,551	382,326,658	589,625,203	971,951,861
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			989,296,273	1,661,739,139	2,651,035,412	606,969,615	1,072,113,936	1,679,083,551	382,326,658	589,625,203	971,951,861

ELECTRIC UTILITY PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	244,520,956	244,520,956	0	157,520,400	157,520,400	0	87,000,556	87,000,556
1	108000	Hydro Production Plant	0	91,053,335	91,053,335	0	58,656,558	58,656,558	0	32,396,777	32,396,777
1	108X03	Other Production Plant	0	49,010,344	49,010,344	0	31,572,464	31,572,464	0	17,437,880	17,437,880
1	108X04	Transmission Plant	0	151,381,836	151,381,836	0	97,520,179	97,520,179	0	53,861,657	53,861,657
E-ADP	108X05	Distribution Plant	288,071,480	0	288,071,480	176,870,127	0	176,870,127	111,201,353	0	111,201,353
E-ADP	108X06	General Plant - Non-Transportation	14,255,307	41,264,663	55,519,970	8,096,477	27,109,233	35,205,710	6,158,830	14,155,430	20,314,260
E-ADP	108X07	General Plant - Transportation	3,754,147	2,595,790	6,349,937	2,651,480	1,705,330	4,356,810	1,102,667	890,460	1,993,127
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-217,589	-217,589	0	-140,171	-140,171	0	-77,418	-77,418
TOTAL ACCUMULATED DEPRECIATION			306,080,934	579,609,335	885,690,269	187,618,084	373,943,993	561,562,077	118,462,850	205,665,342	324,128,192
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	11,322	3,553,216	3,564,538	11,322	2,288,982	2,300,304	0	1,264,234	1,264,234
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	72,825	72,825	0	47,843	47,843	0	24,982	24,982
E-CAM	111X08	Intangible Plant-Computer Software	0	8,757,551	8,757,551	0	5,753,361	5,753,361	0	3,004,190	3,004,190
TOTAL ACCUMULATED AMORTIZATION			122,000	12,384,024	12,506,024	122,000	8,090,470	8,212,470	0	4,293,554	4,293,554
NET ELECTRIC UTILITY PLANT			683,093,339	1,069,745,780	1,752,839,119	419,229,531	690,079,473	1,109,309,004	263,863,808	379,666,307	643,530,115

ALLOCATION RATIOS:

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

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		683,093,339	1,069,745,780	1,752,839,119	419,229,531	690,079,473	1,109,309,004	263,863,808	379,666,307	643,530,115
	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)		12,275,595	0	12,275,595	7,780,498	0	7,780,498	4,495,097	0	4,495,097
4	Deferred Gain on Sale of General Office (190850)		0	205,904	205,904	0	135,271	135,271	0	70,633	70,633
12	Deferred F.I.T. - Plant In Service (282900)		0	-237,645,933	-237,645,933	0	-150,396,605	-150,396,605	0	-87,249,328	-87,249,328
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-8,617,323	-8,617,323	0	-5,661,237	-5,661,237	0	-2,956,086	-2,956,086
99	ADFIT - Boulder Park Idaho Write Off (190040)		663,098	0	663,098	0	0	0	663,098	0	663,098
99	ADFIT - MT Lease Payments (283365)		-2,652,866	0	-2,652,866	-1,746,079	0	-1,746,079	-906,787	0	-906,787
1	ADFIT - MT Lease Payments (283382)		-70,666	-5,242,953	-5,313,619	-53,878	-3,377,510	-3,431,388	-16,788	-1,865,443	-1,882,231
12	Electric portion of Bond Redemptions (283850)		0	-3,064,873	-3,064,873	0	-1,939,636	-1,939,636	0	-1,125,237	-1,125,237
1	Colstrip PCB (283200)		0	-646,312	-646,312	0	-416,354	-416,354	0	-229,958	-229,958
	TOTAL ACCUM DEFERRED INCOME TAX		10,215,161	-255,011,490	-244,796,329	5,980,541	-161,656,071	-155,675,530	4,234,620	-93,355,419	-89,120,799
	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)		5,428,250	0	5,428,250	3,896,191	0	3,896,191	1,532,059	0	1,532,059
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)		702,185	0	702,185	0	0	0	702,185	0	702,185
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		1,283,765	0	1,283,765	0	0	0	1,283,765	0	1,283,765
99	Invest in Exchange Power (124900, 124930)		26,133,269	0	26,133,269	26,133,269	0	26,133,269	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)		-2,179,030	0	-2,179,030	-698,341	0	-698,341	-1,480,689	0	-1,480,689
E-ALL	Colstrip 3 AFUDC Reallocation		0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington		0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)		7,579,617	0	7,579,617	4,988,796	0	4,988,796	2,590,821	0	2,590,821
99	Nez Perce Settlement - Idaho (186800)		326,427	0	326,427	0	0	0	326,427	0	326,427
4	Gain on Sale of General Office Bldg (253850)		0	-588,276	-588,276	0	-386,474	-386,474	0	-201,802	-201,802
	TOTAL OTHER ADJUSTMENTS		32,895,067	-588,276	32,306,791	28,265,456	-386,474	27,878,982	4,629,611	-201,802	4,427,809
	NET RATE BASE		726,203,567	814,146,014	1,540,349,581	453,475,528	528,036,928	981,512,456	272,728,039	286,109,086	558,837,125

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%	63.286%	36.714%
E-ALL	13	Net Electric General Plant	100.000%	63.573%	36.427%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,312,377	2,386,369	640,812	285,196
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,322,080</u>	<u>2,394,035</u>	<u>642,849</u>	<u>285,196</u>
7	404X32 PC Software	Utility 7	1,657,383	1,194,045	320,637	142,701
8		Utility 8	100,716	0	69,474	31,242
9		Utility 9	0	0	0	0
	TOTAL		<u>1,758,099</u>	<u>1,194,045</u>	<u>390,111</u>	<u>173,943</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	10,303	7,423	1,993	887
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>10,303</u>	<u>7,423</u>	<u>1,993</u>	<u>887</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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	5,976,918	4,306,011	1,156,295	514,613
8	Utility 8	121,544	0	83,841	37,703
9	Utility 9	678,242	535,838	142,404	0
9	Utility 9 - Washington	92,670	73,213	19,457	0
9	Utility 9 - Idaho	262,039	207,021	55,018	0
		<u>7,131,413</u>	<u>5,122,083</u>	<u>1,457,015</u>	<u>552,316</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,299	10,507	2,792	0
TOTAL ACCOUNT 403		<u>15,251</u>	<u>11,913</u>	<u>3,170</u>	<u>168</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 Twelve Months Ended June 30, 2009  
Average of Monthly Averages Basis

Report ID:  
C-GPL-12A

\*\*\*\*\* 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	139,095	0	0	0	0	139,095	0	0	139,095	0	0	0
99		Utility 2	342,474	0	0	0	0	0	0	0	0	342,474	0	342,474
7		Utility 7	2,178,640	0	0	1,569,579	1,569,579	0	0	421,480	421,480	0	187,581	187,581
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>3,956,294</b>	<b>371,881</b>	<b>447,332</b>	<b>1,800,503</b>	<b>2,619,716</b>	<b>237,925</b>	<b>91,800</b>	<b>476,798</b>	<b>806,523</b>	<b>342,474</b>	<b>187,581</b>	<b>530,055</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	2,180,673	449,150	1,127,867	603,656	2,180,673	0	0	0	0	0	0	0
99		Utility 1	851,817	0	0	0	0	851,817	0	0	851,817	0	0	0
99		Utility 2	2,979,503	0	0	0	0	0	0	0	0	2,979,503	0	2,979,503
7		Utility 7	31,094,362	0	0	22,401,622	22,401,622	0	0	6,015,515	6,015,515	0	2,677,225	2,677,225
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,575,227	1,244,492	0	0	1,244,492	330,735	0	0	330,735	0	0	0
9		Utility 9 - Idaho	4,258,572	0	3,364,442	0	3,364,442	0	894,130	0	894,130	0	0	0
9		Utility 9 - Allocated	3,565,152	0	0	2,816,613	2,816,613	0	0	748,539	748,539	0	0	0
<b>TOTAL ACCOUNT</b>			<b>46,505,306</b>	<b>1,693,642</b>	<b>4,492,309</b>	<b>25,821,891</b>	<b>32,007,842</b>	<b>1,182,552</b>	<b>894,130</b>	<b>6,764,054</b>	<b>8,840,736</b>	<b>2,979,503</b>	<b>2,677,225</b>	<b>5,656,728</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	790,379	0	0	790,379	790,379	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	28,869,782	0	0	20,798,946	20,798,946	0	0	5,585,148	5,585,148	0	2,485,688	2,485,688
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>30,039,032</b>	<b>0</b>	<b>0</b>	<b>21,589,325</b>	<b>21,589,325</b>	<b>0</b>	<b>0</b>	<b>5,846,493</b>	<b>5,846,493</b>	<b>0</b>	<b>2,603,214</b>	<b>2,603,214</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	9,524,006	4,047,309	1,546,042	3,930,655	9,524,006	0	0	0	0	0	0	0
99		Utility 1	4,026,844	0	0	0	0	2,643,468	898,832	484,544	4,026,844	0	0	0
99		Utility 2	1,837,678	0	0	0	0	0	0	0	0	1,837,678	0	1,837,678
7		Utility 7	127,738	0	0	92,028	92,028	0	0	24,712	24,712	0	10,998	10,998
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	756,618	597,758	0	0	597,758	158,860	0	0	158,860	0	0	0
9		Utility 9 - Idaho	488,182	0	385,683	0	385,683	0	102,499	0	102,499	0	0	0
9		Utility 9 - Allocated	664,395	0	0	524,899	524,899	0	0	139,496	139,496	0	0	0
<b>TOTAL ACCOUNT</b>			<b>17,425,461</b>	<b>4,645,067</b>	<b>1,931,725</b>	<b>4,547,582</b>	<b>11,124,374</b>	<b>2,802,328</b>	<b>1,001,331</b>	<b>648,752</b>	<b>4,452,411</b>	<b>1,837,678</b>	<b>10,998</b>	<b>1,848,676</b>

COMMON GENERAL PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis		Report ID: C-GPL-12A		***** 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	346,621	15,879	21,801	308,941	346,621	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	56,873	0	0	0	0	0	0	0	0	56,873	0	56,873	
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	138,293	109,257	0	0	109,257	29,036	0	0	29,036	0	0	0	
9		Utility 9 - Idaho	226,209	0	178,714	0	178,714	0	47,495	0	47,495	0	0	0	
9		Utility 9 - Allocated	610,167	0	0	482,056	482,056	0	0	128,111	128,111	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,462,434</b>	<b>125,136</b>	<b>200,515</b>	<b>790,997</b>	<b>1,116,648</b>	<b>113,307</b>	<b>47,495</b>	<b>128,111</b>	<b>288,913</b>	<b>56,873</b>	<b>0</b>	<b>56,873</b>	
	394000	Tools, Shop, & Garage Equipment													
99		Utility 0	3,391,779	1,289,247	436,096	1,666,436	3,391,779	0	0	0	0	0	0	0	
99		Utility 1	1,874,776	0	0	0	0	990,005	456,977	427,794	1,874,776	0	0	0	
99		Utility 2	983,038	0	0	0	0	0	0	0	0	983,038	0	983,038	
7		Utility 7	1,742,518	0	0	1,255,380	1,255,380	0	0	337,108	337,108	0	150,031	150,031	
8		Utility 8	718,973	0	0	0	0	0	0	495,948	495,948	0	223,025	223,025	
9		Utility 9 - Wa	44,273	34,977	0	0	34,977	9,296	0	0	9,296	0	0	0	
9		Utility 9 - Idaho	9,538	0	7,535	0	7,535	0	2,003	0	2,003	0	0	0	
9		Utility 9 - Allocated	283,629	0	0	224,078	224,078	0	0	59,551	59,551	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>9,048,524</b>	<b>1,324,224</b>	<b>443,631</b>	<b>3,145,894</b>	<b>4,913,749</b>	<b>999,301</b>	<b>458,980</b>	<b>1,320,401</b>	<b>2,778,682</b>	<b>983,038</b>	<b>373,056</b>	<b>1,356,094</b>	
	395000	Laboratory Equipment													
99		Utility 0	2,189,882	281,756	214,662	1,693,464	2,189,882	0	0	0	0	0	0	0	
99		Utility 1	426,213	0	0	0	0	138,701	45,235	242,277	426,213	0	0	0	
99		Utility 2	305,646	0	0	0	0	0	0	0	0	305,646	0	305,646	
7		Utility 7	302,033	0	0	217,597	217,597	0	0	58,431	58,431	0	26,005	26,005	
8		Utility 8	12,529	0	0	0	0	0	0	8,643	8,643	0	3,886	3,886	
9		Utility 9 - Wa	32,352	25,559	0	0	25,559	6,793	0	0	6,793	0	0	0	
9		Utility 9 - Idaho	10,327	0	8,159	0	8,159	0	2,168	0	2,168	0	0	0	
9		Utility 9 - Allocated	478,205	0	0	377,801	377,801	0	0	100,404	100,404	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,757,187</b>	<b>307,315</b>	<b>222,821</b>	<b>2,288,862</b>	<b>2,818,998</b>	<b>145,494</b>	<b>47,403</b>	<b>409,755</b>	<b>602,652</b>	<b>305,646</b>	<b>29,891</b>	<b>335,537</b>	
	396XXX	Power Operated Equipment													
99		Utility 0	21,872,892	10,423,376	5,798,708	5,650,808	21,872,892	0	0	0	0	0	0	0	
99		Utility 1	3,719,215	0	0	0	0	2,588,039	763,032	368,144	3,719,215	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	498,522	393,852	0	0	393,852	104,670	0	0	104,670	0	0	0	
9		Utility 9 - Idaho	357,429	0	282,383	0	282,383	0	75,046	0	75,046	0	0	0	
9		Utility 9 - Allocated	512,337	0	0	404,767	404,767	0	0	107,570	107,570	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>27,558,265</b>	<b>10,817,228</b>	<b>6,081,091</b>	<b>6,454,725</b>	<b>23,353,044</b>	<b>2,692,709</b>	<b>838,078</b>	<b>582,898</b>	<b>4,113,685</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>	

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	36,576,879	5,160,921	1,915,656	29,500,302	36,576,879	0	0	0	0	0	0	0
99		Utility 1	653,422	0	0	0	0	373,313	280,109	0	653,422	0	0	0
99		Utility 2	494,881	0	0	0	0	0	0	0	0	494,881	0	494,881
7		Utility 7	7,009,983	0	0	5,050,272	5,050,272	0	0	1,356,151	1,356,151	0	603,560	603,560
8		Utility 8	931,673	0	0	0	0	0	0	642,668	642,668	0	289,005	289,005
9		Utility 9 - Wa	452,595	357,568	0	0	357,568	95,027	0	0	95,027	0	0	0
9		Utility 9 - Idaho	2,139,402	0	1,690,213	0	1,690,213	0	449,189	0	449,189	0	0	0
9		Utility 9 - Allocated	7,352,840	0	0	5,809,038	5,809,038	0	0	1,543,802	1,543,802	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>55,611,675</b>	<b>5,518,489</b>	<b>3,605,869</b>	<b>40,359,612</b>	<b>49,483,970</b>	<b>468,340</b>	<b>729,298</b>	<b>3,542,621</b>	<b>4,740,259</b>	<b>494,881</b>	<b>892,565</b>	<b>1,387,446</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,287	0	2,521	766	3,287	0	0	0	0	0	0	0
99		Utility 1	14,361	0	0	0	0	0	0	14,361	14,361	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	549,379	0	0	395,795	395,795	0	0	106,283	106,283	0	47,302	47,302
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,686	2,912	0	0	2,912	774	0	0	774	0	0	0
9		Utility 9 - Idaho	4,906	0	3,876	0	3,876	0	1,030	0	1,030	0	0	0
9		Utility 9 - Allocated	9,309	0	0	7,354	7,354	0	0	1,955	1,955	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>584,928</b>	<b>2,912</b>	<b>6,397</b>	<b>403,915</b>	<b>413,224</b>	<b>774</b>	<b>1,030</b>	<b>122,599</b>	<b>124,403</b>	<b>0</b>	<b>47,302</b>	<b>47,302</b>
		<b>TOTAL GENERAL PLANT</b>	<b>195,949,106</b>	<b>24,805,894</b>	<b>17,431,690</b>	<b>107,203,306</b>	<b>149,440,890</b>	<b>8,642,730</b>	<b>4,109,545</b>	<b>19,842,482</b>	<b>32,594,757</b>	<b>7,043,927</b>	<b>6,869,534</b>	<b>13,913,461</b>

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,293,185	38,293,185	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,707	-84,707	0	0
99	108X06	Utility 1	3,809,740	0	3,809,740	0
99	108X06	Utility 2	1,829,533	0	0	1,829,533
7	108X06	Utility 7	8,718,770	6,281,351	1,686,733	750,686
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,884	-243,425	-65,367	-29,092
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	739,186	0	509,891	229,295
9	108X06	Utility 9	14,269,614	11,273,566	2,996,048	0
Total			67,237,437	55,519,970	8,937,045	2,780,422

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,783,510	5,783,510	0	0
99	108X07	Utility 1	660,535	0	660,535	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	887,992	0	0	887,992
7	108X07	Utility 7	26,232	18,899	5,075	2,259
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	693,038	547,528	145,510	0
9	108X07	Utility 9	0	0	0	0
Total			8,051,307	6,349,937	811,120	890,251

ALLOCATION RATIOS:

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

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis		Report ID: E-ADP-12A	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	946,884,162	0	946,884,162	581,989,194	0	581,989,194	364,894,968	0	364,894,968
E-PLT	360200	Less Land and Land Rights	4,116,402	0	4,116,402	3,149,367	0	3,149,367	967,035	0	967,035
		Depreciable Distribution Plant	942,767,760	0	942,767,760	578,839,827	0	578,839,827	363,927,933	0	363,927,933
		Percentage		0.000%	100.000%	61.398%			38.602%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	288,071,480	176,870,127			111,201,353		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	288,071,480	0	288,071,480	176,870,127	0	176,870,127	111,201,353	0	111,201,353
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	42,237,584	107,203,306	149,440,890	24,805,894	70,428,284	95,234,178	17,431,690	36,775,022	54,206,712
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,800,503	2,619,716	371,881	1,182,858	1,554,739	447,332	617,645	1,064,977
E-PLT	392XXX	Less: General Transportation Plant	6,576,792	4,547,582	11,124,374	4,645,067	2,987,579	7,632,646	1,931,725	1,560,003	3,491,728
		Depreciable Non Transport General Plant	34,841,579	100,855,221	135,696,800	19,788,946	66,257,847	86,046,793	15,052,633	34,597,374	49,650,007
		Percentage		74.324%	100.000%	14.583%			11.093%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,264,663	55,519,970	8,096,477			6,158,830		
	403X60	Common Depreciation Expense (C-DEP)		3,598,656	4,841,849	706,087			537,106		
	403X60	Washington Depreciation Expense (C-DEP)			73,213	73,213			0		
	403X60	Idaho Depreciation Expense (C-DEP)			207,021	0			207,021		
	403X60	Depreciation Expense		1,991,915	2,610,800	441,135			177,750		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	14,255,307	41,264,663	55,519,970	8,096,477	27,109,233	35,205,710	6,158,830	14,155,430	20,314,260
4	403X60	Depreciation Expense (C-DEP)	1,243,193	3,598,656	4,841,849	706,087	2,364,173	3,070,260	537,106	1,234,483	1,771,589
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	280,234	0	280,234	73,213	0	73,213	207,021	0	207,021
4	403X60	Depreciation Expense	618,885	1,991,915	2,610,800	441,135	1,308,608	1,749,743	177,750	683,307	861,057
		Total Depreciation Expense	2,142,312	5,590,571	7,732,883	1,220,435	3,672,781	4,893,216	921,877	1,917,790	2,839,667
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	6,576,792	4,547,582	11,124,374	4,645,067	2,987,579	7,632,646	1,931,725	1,560,003	3,491,728
		Percentage		40.879%	100.000%	41.756%			17.365%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,595,790	6,349,937	2,651,480			1,102,667		
	403X70	Depreciation Expense (C-DEP)		4,870	11,913	4,974			2,069		
	403X70	Depreciation Expense		42,359	85,346	27,900			15,087		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,754,147	2,595,790	6,349,937	2,651,480	1,705,330	4,356,810	1,102,667	890,460	1,993,127
4	403X70	Depreciation Expense (C-DEP)	7,043	4,870	11,913	4,974	3,199	8,173	2,069	1,671	3,740
4	403X70	Depreciation Expense	42,987	42,359	85,346	27,900	27,828	55,728	15,087	14,531	29,618
		Total Depreciation Expense	50,030	47,229	97,259	32,874	31,027	63,901	17,156	16,202	33,358

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	477,210	0	0	477,210	477,210	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	16,469,771	0	0	11,865,482	11,865,482	0	0	3,186,242	3,186,242	0	1,418,047	1,418,047
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
		<b>TOTAL ACCOUNT</b>	<b>16,993,421</b>	<b>0</b>	<b>0</b>	<b>12,342,692</b>	<b>12,342,692</b>	<b>0</b>	<b>0</b>	<b>3,186,242</b>	<b>3,186,242</b>	<b>46,440</b>	<b>1,418,047</b>	<b>1,464,487</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	962,694	0	0	962,694	962,694	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,912,796	0	0	6,421,135	6,421,135	0	0	1,724,270	1,724,270	0	767,392	767,392
8		Utility 8	655,233	0	0	0	0	0	0	451,980	451,980	0	203,253	203,253
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,541,312</b>	<b>0</b>	<b>0</b>	<b>7,383,829</b>	<b>7,383,829</b>	<b>0</b>	<b>0</b>	<b>2,186,839</b>	<b>2,186,839</b>	<b>0</b>	<b>970,645</b>	<b>970,645</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>		<b>28,146,690</b>	<b>0</b>	<b>0</b>	<b>19,879,835</b>	<b>19,879,835</b>	<b>249,449</b>	<b>168,450</b>	<b>5,413,825</b>	<b>5,831,724</b>	<b>46,440</b>	<b>2,388,692</b>	<b>2,435,132</b>

ALLOCATION RATIOS:

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



ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	734,351	734,351	0	0
99		Utility 1	4,026	0	4,026	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	14,319	0	0	14,319
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,126,330	8,015,853	2,152,500	957,977
8		Utility 8	484,154	0	333,969	150,185
9		Utility 9	9,299	7,347	1,952	0
Total			12,372,479	8,757,551	2,492,447	1,122,481

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	91,947	66,242	17,788	7,917
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			100,279	72,825	19,537	7,917

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service											
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	12,342,692	12,342,692	0	8,108,655	8,108,655	0	4,234,037	4,234,037
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,383,829	7,383,829	0	4,850,880	4,850,880	0	2,532,949	2,532,949
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0
		Total Intangible Plant - Software	0	19,726,521	19,726,521	0	12,959,535	12,959,535	0	6,766,986	6,766,986
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		8,757,551	8,757,551	0			0		
		Amortization Expense (404X3X)		3,862,544	3,862,544	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	8,757,551	8,757,551	0	5,753,361	5,753,361	0	3,004,190	3,004,190
4		Amortization Expense (404X3X)	0	3,862,544	3,862,544	0	2,537,537	2,537,537	0	1,325,007	1,325,007
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-10,201,429	-7,349,518	-1,973,568	-878,343
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,604,735	-1,267,805	-336,930	0
Total			<u>-11,806,164</u>	<u>-8,617,323</u>	<u>-2,310,498</u>	<u>-878,343</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%