

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

Ref/Basis Account	Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income		9,836,045	4,912,121
E-ALL	Colstrip 3 AFUDC Reallocation		0	16,279
	Adjusted Net Operating Income		9,836,045	4,928,400
E-APL	Electric Net Rate Base		1,614,235,368	588,373,905
	RATE OF RETURN		0.609%	0.838%

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

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio		100.000%	35.580%
				64.420%	
				12/31/2008	
2	Input	Number of Customers		355,114	122,011
		Percent		100.000%	34.358%
				233,103	
				65.642%	
				9/30/2009	
3	E-OPS	Direct Distribution Operating Expense		1,410,963	398,899
		Percent		100.000%	28.271%
				1,012,064	
				71.729%	
				12/31/2008	
	Input	Jurisdictional 4-Factor Ratio		14,403,963	4,787,617
		Direct O & M Accs 500 - 598		4,987,613	1,611,267
		Direct O & M Accs 901 - 935		19,391,576	6,398,884
		Total		100.000%	32.998%
		Percentage		67.002%	
				8,589,586	2,794,599
		Direct Labor Accs 500 - 598		2,645,059	633,668
		Direct Labor Accs 901 - 935		11,234,645	3,428,267
		Total		100.000%	30.515%
		Percentage		69.485%	
				354,732	121,645
		Number of Customers		100.000%	34.292%
		Percentage		65.708%	
				664,541,627	261,898,174
		Net Direct Plant		100.000%	39.410%
		Percentage		60.590%	
				400,000%	137.215%
		Total Percentages		100.000%	34.304%
		Percent		65.696%	

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

Basis	Ref	Description	System	Washington	Idaho	Oregon Gas
1/1/2009						
Input		Elect/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accs 500 - 894	43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accs 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729
		Accs 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 Accs 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accs 901 - 935	4,484,444	3,094,527	399,705	990,212
		Accs 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%
		Average (CD AA)	100,000%	72.044%	19.346%	8.610%
1/1/2009						
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accs 500 - 894	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accs 901 - 935	13,575,725	0	9,909,996	3,665,729
		Less: Direct O & M Accs 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 Accs 500 - 894	10,072,003	0	6,770,556	3,301,447
		Direct Labor Accs 901 - 935	1,389,917	0	399,705	990,212
		Less: Direct O & M Accs 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	0.000%	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%
		Average (GD AA)	100,000%	0.000%	68.980%	31.020%

8

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

Basis	Ref	Description	System				
			Washington	Idaho	Oregon Gas		
Input		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894	Total	Electric	Gas North	Oregon Gas	1/1/2009
		Direct O & M Accts 901 - 935	41,936,948	38,956,355	2,980,593	0	
		Adjustments	35,165,766	25,255,770	9,909,996	0	
		Total	0	0	0	0	
		Percentage	77,102,714	64,212,125	12,890,589	0	
			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%	
9		Net Direct Plant Percentage	1,969,063,721	1,676,277,657	292,786,064	0	
		Total Percentages Average (CD AN/D/W/A)	100.000%	85.131%	14.869%	0.000%	
			400.000%	316.017%	83.983%	0.000%	
			100.000%	79.004%	20.996%	0.000%	
10		E-PLT Net Electric Distribution Plant Percentage	697,142,958	425,829,944	271,313,014		
			100.000%	61.082%	38.918%		
11		E-OPS Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	6,364,249	4,066,126	2,298,123		
			100.000%	63.890%	36.110%		
12		E-PLT Net Electric Plant Percent	1,840,166,827	1,161,251,088	678,915,739		
			100.000%	63.106%	36.894%		
13		E-PLT Net Electric General Plant Percent	96,027,052	60,700,142	35,326,910		
			100.000%	63.212%	36.788%		
14		E-SCM Net Allocated Schedule M's Percent	-4,694,063	-2,951,638	-1,742,425		
			100.000%	62.880%	37.120%		

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

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	12/31/2008	Washington	Idaho	Montana	Oregon
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:

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

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended September 30, 2009		E-OPS-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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

Ref/Basis	Account	Description	Direct		Allocated		Total	Direct		Allocated		Total	Direct		Allocated		Total
REVENUE																	
SALES OF ELECTRICITY:																	
99	440000	Residential	21,229,259	0	21,229,259	14,487,082	0	14,487,082	6,742,177	0	6,742,177	18,533,682	0	18,533,682	5,302,053	0	5,302,053
99	442200	Commercial - Firm & Int.	23,621,453	0	23,621,453	16,891,089	0	16,891,089	6,730,364	0	6,730,364	18,533,682	0	18,533,682	5,302,053	0	5,302,053
1	442300	Industrial	9,550,734	0	9,550,734	4,241,941	0	4,241,941	5,308,793	0	5,308,793	18,533,682	0	18,533,682	5,302,053	0	5,302,053
99	444000	Public Street & Highway Lighting	556,693	0	556,693	373,248	0	373,248	183,445	0	183,445	18,533,682	0	18,533,682	5,302,053	0	5,302,053
99	499XXX	Unbilled Revenue	-2,216,554	0	-2,216,554	-1,774,253	0	-1,774,253	-442,301	0	-442,301	18,533,682	0	18,533,682	5,302,053	0	5,302,053
99	448000	Interdepartmental Revenue	83,509	0	83,509	74,305	0	74,305	11,204	0	11,204	18,533,682	0	18,533,682	5,302,053	0	5,302,053
TOTAL SALES TO ULTIMATE CUSTOMERS			52,827,094	0	52,827,094	34,293,412	0	34,293,412	18,533,682	0	18,533,682	52,827,094	0	52,827,094	14,901,779	0	14,901,779
1	447XXX	Sales for Resale	0	14,901,779	14,901,779	0	0	0	0	0	0	14,901,779	0	14,901,779	5,302,053	0	5,302,053
TOTAL SALES OF ELECTRICITY			52,827,094	14,901,779	67,728,873	34,293,412	9,599,726	43,893,138	18,533,682	5,302,053	23,835,735	52,827,094	14,901,779	67,728,873	52,827,094	14,901,779	67,728,873
OTHER OPERATING REVENUE:																	
99	451000	Miscellaneous Service Revenue	49,373	0	49,373	32,342	0	32,342	17,031	0	17,031	49,373	0	49,373	17,031	0	17,031
1	453000	Sales of Water & Water Power	0	30,128	30,128	0	0	0	0	0	0	30,128	0	30,128	10,720	0	10,720
1	454000	Rent from Electric Property	216,544	4,207	220,751	145,257	2,710	147,967	71,287	1,497	72,784	220,751	4,207	224,958	1,497	0	224,958
1	456XXX	Other Electric Revenues	18,969	5,297,601	5,316,570	15,108	3,412,715	3,427,823	3,861	1,884,886	1,888,747	5,316,570	5,297,601	10,614,171	1,884,886	0	12,499,057
TOTAL OTHER OPERATING REVENUE			284,886	5,331,936	5,616,822	192,707	3,434,833	3,627,540	92,179	1,897,103	1,989,282	5,616,822	5,331,936	11,958,759	1,897,103	0	13,855,862
TOTAL ELECTRIC REVENUE			53,111,980	20,233,715	73,345,695	34,486,119	13,034,559	47,520,678	18,625,861	7,199,156	25,825,017	53,111,980	20,233,715	73,345,695	53,111,980	20,233,715	73,345,695
EXPENSE																	
STEAM POWER GENERATION EXPENSE:																	
OPERATION																	
1	500000	Supervision & Engineering	0	30,494	30,494	0	0	0	0	0	0	30,494	0	30,494	10,850	0	10,850
1	501000	Fuel	0	1,796,762	1,796,762	0	0	0	0	0	0	1,796,762	0	1,796,762	639,288	0	639,288
1	502000	Steam Expense	0	207,353	207,353	0	0	0	0	0	0	207,353	0	207,353	73,776	0	73,776
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	76,267	76,267	0	0	0	0	0	0	76,267	0	76,267	27,136	0	27,136
1	506000	Miscellaneous Steam Power Generation Expense	0	174,204	174,204	0	0	0	0	0	0	174,204	0	174,204	61,982	0	61,982
1	507000	Rent	0	3,651	3,651	0	0	0	0	0	0	3,651	0	3,651	1,299	0	1,299
TOTAL STEAM POWER GENERATION EXPENSE			0	2,812,930	2,812,930	0	0	0	0	0	0	2,812,930	0	2,812,930	1,000,841	0	1,000,841
MAINTENANCE																	
1	510000	Supervision & Engineering	0	42,115	42,115	0	0	0	0	0	0	42,115	0	42,115	14,985	0	14,985
1	511000	Structures	0	34,201	34,201	0	0	0	0	0	0	34,201	0	34,201	12,169	0	12,169
1	512000	Boiler Plant	0	392,915	392,915	0	0	0	0	0	0	392,915	0	392,915	139,799	0	139,799
1	513000	Electric Plant	0	24,770	24,770	0	0	0	0	0	0	24,770	0	24,770	8,813	0	8,813
1	514000	Miscellaneous Steam Plant	0	30,198	30,198	0	0	0	0	0	0	30,198	0	30,198	10,744	0	10,744
TOTAL MAINTENANCE EXPENSE			0	2,812,930	2,812,930	0	0	0	0	0	0	2,812,930	0	2,812,930	1,000,841	0	1,000,841

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

***** SYSTEM ***** WASHINGTON ***** DAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	218,077	218,077	0	140,485	140,485	0	77,592	77,592
1	536000	Water for Power	0	61,094	61,094	0	39,357	39,357	0	21,737	21,737
1	537000	Hydraulic Expense	199,373	125,989	325,362	113,984	81,162	195,146	85,389	44,827	130,216
1	538000	Electric Expense	0	452,733	452,733	0	291,651	291,651	0	161,082	161,082
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	36,656	36,656	0	23,614	23,614	0	13,042	13,042
1	540000	Rent	434,143	59,305	493,448	280,374	38,204	318,578	153,769	21,101	174,870
1	540100	MTT Trust Funds Land Settlement Remis	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	17,620	17,620	0	11,351	11,351	0	6,269	6,269
1	542000	Structures	0	36,269	36,269	0	23,364	23,364	0	12,905	12,905
1	543000	Reservoirs, Dams, & Waterways	0	-570	-570	0	-367	-367	0	-203	-203
1	544000	Electric Plant	0	172,779	172,779	0	111,304	111,304	0	61,475	61,475
1	545000	Miscellaneous Hydraulic Plant	0	6,796	6,796	0	4,378	4,378	0	2,418	2,418
TOTAL HYDRO POWER GENERATION EXP			633,516	1,186,748	1,820,264	394,358	764,503	1,158,861	239,158	422,245	661,403
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	118,098	118,098	0	76,079	76,079	0	42,019	42,019
1	547000	Fuel	0	7,636,447	7,636,447	0	4,919,399	4,919,399	0	2,717,048	2,717,048
1	548000	Generation Expense	0	189,527	189,527	0	122,093	122,093	0	67,434	67,434
1	549000	Miscellaneous Other Power Generation Expense	0	35,825	35,825	0	23,078	23,078	0	12,747	12,747
1	550000	Rent	0	-67,819	-67,819	0	-43,689	-43,689	0	-24,130	-24,130
MAINTENANCE											
1	551000	Supervision & Engineering	0	182,717	182,717	0	117,706	117,706	0	65,011	65,011
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	161,989	161,989	0	104,353	104,353	0	57,636	57,636
1	554000	Miscellaneous Other Power Generation Plant	0	4,777	4,777	0	3,077	3,077	0	1,700	1,700
TOTAL OTHER POWER GENERATION EXP			0	8,261,561	8,261,561	0	5,322,096	5,322,096	0	2,939,465	2,939,465
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,589,413	26,490,366	28,079,779	0	17,065,094	17,065,094	1,589,413	9,425,272	11,014,685
1	556000	System Control & Load Dispatching	0	46,411	46,411	0	29,898	29,898	0	16,513	16,513
E-557	557XXX	Other Expense	1,302,994	2,574,555	3,877,549	3,005,637	1,658,528	4,664,165	-1,702,643	916,027	-786,616
TOTAL OTHER POWER SUPPLY EXPENSE			2,892,407	29,111,332	32,003,739	3,005,637	18,753,520	21,759,157	-113,230	10,357,812	10,244,582
TOTAL POWER PRODUCTION O&M EXP			3,525,923	41,372,571	44,898,494	3,399,995	26,652,208	30,052,203	125,928	14,720,363	14,846,291

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended September 30, 2009		E-OPS-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	160,350	179,434	13,184	103,297	116,481	5,900	57,053	62,953
1	561000	Load Dispatching	0	199,756	199,756	0	128,683	128,683	0	71,073	71,073
1	562000	Station Expense	0	26,105	26,105	0	16,817	16,817	0	9,288	9,288
1	563000	Overhead Line Expense	0	36,204	36,204	0	23,323	23,323	0	12,881	12,881
1	565000	Transmission of Electricity by Others	0	1,074,194	1,074,194	0	691,996	691,996	0	382,198	382,198
1	566000	Miscellaneous Transmission Expense	0	48,627	48,627	0	31,326	31,326	0	17,301	17,301
1	567000	Rent	0	5,271	5,271	0	3,396	3,396	0	1,875	1,875
MAINTENANCE											
1	568000	Supervision & Engineering	0	46,090	46,090	0	29,691	29,691	0	16,399	16,399
1	569000	Structures	0	29,103	29,103	0	18,748	18,748	0	10,355	10,355
1	570000	Station Equipment	0	61,912	61,912	0	39,884	39,884	0	22,028	22,028
1	571000	Overhead Lines	0	72,489	72,489	0	46,697	46,697	0	25,792	25,792
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	790	790	0	509	509	0	281	281
TOTAL TRANSMISSION OPERATING EXP			19,084	1,760,891	1,779,975	13,184	1,134,367	1,147,551	5,900	626,524	632,424
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,274,854	2,274,854	0	1,465,461	1,465,461	0	809,393	809,393
1	404X30	Depreciation Expense--Transmission Plant	0	790,936	790,936	0	509,521	509,521	0	281,415	281,415
1	404X20	Amortization of Limited-Term Plant	232	7,666	7,898	232	4,938	5,170	0	2,728	2,728
1	405930	Amortization of Hydro Licensing Costs	0	76,099	76,099	0	49,023	49,023	0	27,076	27,076
99	406100	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
1	404X10	Amort of Acq Adj--Colisnp Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X70	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407322	Reg Debt Spokane River Relicence	199	0	199	0	0	0	199	0	199
99	407323	Reg Debt Spokane River PM&ES	-30,980	0	-30,980	-30,980	0	-30,980	0	0	0
99	407423	Reg Credit Spokane River PM&ES	0	0	0	0	0	0	0	0	0
1	407324	Reg Debt Lake CDA CDR Fund	0	16,667	16,667	0	10,737	10,737	0	5,930	5,930
99	407380	Reg Credit Lake CDA CDR Fund	-10,737	0	-10,737	-10,737	0	-10,737	0	0	0
99	407382	Reg Debt Amt CDA Settlement	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	407382	Reg Debt Amt CDA Settlement	0	51,476	51,476	0	33,161	33,161	0	18,315	18,315
99	407382	Reg Debt Amt CDA Settlement	879	0	879	0	0	0	879	0	879
99	407482	Reg Credit Amt Lake CDA Settlement	-33,161	0	-33,161	-33,161	0	-33,161	0	0	0
99	407400	Amortization of CCK Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	1,415	0	1,415	0	0	0	1,415	0	1,415
99	407450/499	Amortization of BPA Residential Exchange Credit	-702,681	0	-702,681	-472,838	0	-472,838	-229,843	0	-229,843
E-OTX	Taxes Other Than FTY-Prod & Trans		0	1,296,080	1,296,080	0	834,935	834,935	0	461,145	461,145
TOTAL DEPR/AMT/TAXES OTHER THEN FTY			-589,525	4,513,778	3,924,253	-339,125	2,907,776	2,568,651	-250,400	1,606,002	1,355,602
TOTAL PRODUCTION & TRANS EXPENSE			2,955,482	47,647,240	50,602,722	3,074,054	30,694,351	33,768,405	-118,572	16,952,889	16,834,317

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended September 30, 2009		E-OPS-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

*****SYSTEM***** WASHINGTON ***** DAHO*****

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	15,512	64,777	80,289	2,897	46,464	49,361	12,615	18,313	30,928
3	582000	Station Expense	54,129	333	54,462	36,572	239	36,761	17,607	94	17,701
3	583000	Overhead Line Expense	95,504	41,574	137,078	65,807	29,821	95,628	29,697	11,753	41,450
3	584000	Underground Line Expense	90,762	0	90,762	72,640	0	72,640	18,122	0	18,122
3	585000	Street Light & Signal System Operation Expense	18,321	0	18,321	6,295	0	6,295	12,026	0	12,026
3	586000	Meter Expense	101,026	0	101,026	97,827	0	97,827	3,199	0	3,199
3	587000	Customer Installations Expense	54,475	0	54,475	32,720	0	32,720	21,755	0	21,755
3	588000	Miscellaneous Distribution Expense	198,184	286,099	484,283	135,872	205,216	341,088	62,312	80,883	143,195
3	589000	Rent	4,184	15,674	19,858	4,159	11,243	15,402	25	4,431	4,456

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
MAINTENANCE:											
3	590000	Supervision & Engineering	44,048	44,344	88,392	28,483	31,808	60,291	15,565	12,536	28,101
3	591000	Structures	25,558	0	25,558	9,956	0	9,956	15,602	0	15,602
3	592000	Station Equipment	23,810	-2,190	21,620	17,823	-1,571	16,252	5,987	-619	5,368
3	593000	Overhead Lines	459,500	0	459,500	314,614	0	314,614	144,886	0	144,886
3	594000	Underground Lines	79,154	0	79,154	66,949	0	66,949	12,205	0	12,205
3	595000	Line Transformers	75,282	28,308	103,590	64,689	20,305	84,994	10,593	8,003	18,596
3	596000	Street Light & Signal System Maintenance Exp	49,630	0	49,630	37,436	0	37,436	12,194	0	12,194
3	597000	Meters	13,468	0	13,468	10,481	0	10,481	2,987	0	2,987
3	598000	Miscellaneous Distribution Expense	8,416	0	8,416	6,894	0	6,894	1,522	0	1,522
99	403X50	TOTAL DISTRIBUTION OPERATING EXP	1,410,963	478,919	1,889,882	1,012,064	343,525	1,355,589	398,899	135,394	534,293
E-OTX		Depreciation Expense--Distribution Plant	2,256,577	0	2,256,577	1,432,482	0	1,432,482	824,095	0	824,095
		Taxes Other Than FIT--Distribution	3,300,006	0	3,300,006	2,900,555	0	2,900,555	399,451	0	399,451
		TOTAL DISTRIBUTION EXPENSES	6,967,546	478,919	7,446,465	5,345,101	343,525	5,688,626	1,622,445	135,394	1,757,839

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	62,548	62,548	0	41,058	41,058	0	21,490	21,490
2	902000	Meter Reading Expenses	202,925	7,028	209,953	185,784	4,613	190,397	17,141	2,415	19,556
E-903	903XXX	Customer Records & Collection Expenses	130,838	523,694	654,532	93,574	342,510	436,084	37,264	181,184	218,448
2	904000	Uncollectible Accounts	0	227,528	227,528	0	149,354	149,354	0	78,174	78,174
2	905000	Misc Customer Accounts	0	10,236	10,236	0	6,719	6,719	0	3,517	3,517
		TOTAL CUSTOMER ACCOUNTS EXPENSES	333,763	831,034	1,164,797	279,358	544,254	823,612	54,405	286,780	341,185
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,166,634	50,238	2,216,872	1,487,632	32,977	1,520,609	679,002	17,261	696,263
2	909000	Advertising	5,393	-1,908	3,485	4,034	-1,252	2,782	1,359	-656	703
2	910000	Misc Customer Service & Info Exp	0	8,943	8,943	0	5,870	5,870	0	3,073	3,073
		TOTAL CUSTOMER SERVICE & INFO EXP	2,172,027	57,273	2,229,300	1,491,666	37,595	1,529,261	680,361	19,678	700,039

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended September 30, 2009		E-OPS-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM ***** WASHINGTON ***** DAHO *****

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:										
2	911000	Supervision	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	0	39,390	0	25,856	25,856	0	13,534	13,534
2	913000	Advertising	0	272	0	179	179	0	93	93
2	916000	Miscellaneous Sales Expenses	19,168	5,007	18,605	3,287	21,892	563	1,720	2,283
		TOTAL SALES EXPENSES	19,168	44,669	18,605	29,322	47,927	563	15,347	15,910

ADMINISTRATIVE & GENERAL EXPENSES:

4	920000	Salaries	7,711	1,736,226	4,227	1,140,631	1,144,858	3,484	595,595	599,079
4	921000	Office Supplies & Expenses	0	317,893	0	208,843	208,843	0	109,050	109,050
4	922000	Admin Exp Transferred--Credit	0	-4,007	0	-2,632	-2,632	0	-1,375	-1,375
4	923000	Outside Services Employed	0	994,242	0	653,177	653,177	0	341,065	341,065
4	924000	Property Insurance Premium	0	112,346	0	73,807	73,807	0	38,539	38,539
4	925XXXX	Injuries and Damages	0	393,203	0	258,319	258,319	0	134,884	134,884
4	926XXXX	Employee Pensions and Benefits	28,280	39,652	20,881	26,050	46,931	7,399	13,602	21,001
4	927000	Franchise Requirements	150	0	0	0	0	150	0	150
1	928000	Regulatory/Commission Expenses	140,755	271,149	108,606	174,674	283,280	32,149	96,475	128,624
4	930000	Miscellaneous General Expenses	42,212	241,955	41,143	158,955	200,098	1,069	83,000	84,069
4	931000	Rents	0	32,479	0	21,337	21,337	0	11,142	11,142
4	935000	Maintenance of General Plant	49,343	548,807	13,846	360,544	374,390	35,497	188,263	223,760
		TOTAL ADMIN & GEN OPERATING EXP	268,451	4,683,945	188,703	3,073,705	3,262,408	79,748	1,610,240	1,689,988

NET OPERATING INCOME BEFORE FIT

E-ADP		Depreciation Expense--General Plant	198,556	472,566	107,408	310,457	417,865	91,148	162,109	253,257
E-CAM		Amortization--Intangible Plant--Software	0	362,506	0	238,152	238,152	0	124,354	124,354
4		Amortization of Leasehold Imp (404X50)	0	619	0	407	407	0	212	212
		TOTAL ADMIN & GENERAL EXPENSES	467,007	5,519,636	296,111	3,622,721	3,918,832	170,896	1,896,915	2,067,811
		TOTAL EXPENSES BEFORE FIT	12,914,993	54,578,771	10,504,895	35,271,768	45,776,663	2,410,098	19,307,003	21,717,101
		NET OPERATING INCOME BEFORE FIT		5,851,931		1,744,015			4,107,916	
E-FIT		FEDERAL INCOME TAX--Normal Accrual		-1,123		86,691			-87,814	
E-FIT		DEFERRED FEDERAL INCOME TAX		-3,982,991		-3,266,600			-716,391	
		ELECTRIC NET OPERATING INCOME		9,836,045		4,923,924			4,912,121	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.0000%	65.642%	34.358%
E-ALL	3	Direct Distribution Operating Expense	100.0000%	71.729%	28.271%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

ALLOCATION OF PURCHASED POWER COSTS	Report ID:
EXPENSES-ACCOUNT 555	E-555-1A
For Month Ended September 30, 2009	
Average of Monthly Averages Basis	

Ref/Basis Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
1	555000 PURPA	0	15,140,833	0	9,753,725	0	5,387,108
99	555380 Idaho - WPI Amortization/Pooltech Purchases	1,589,413	0	0	0	1,589,413	0
1	555550 Exchanges - Non Monetary	0	51,909	0	33,440	0	18,469
1	555700 Bookout Purchases	0	11,244,215	0	7,243,523	0	4,000,692
1	555710 Intercompany Purchase	0	53,409	0	34,406	0	19,003
TOTAL ACCOUNT 555		1,589,413	26,490,366	0	17,065,094	1,589,413	9,425,272
			28,079,779		17,065,094		11,014,685

ALLOCATION RATIOS:

Ref	Basis	Account	Production/Transmission Ratio
E-ALL	1	Production/Transmission	100.0000%
E-ALL	99	Not Allocated	0.0000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557		Report ID: E-557-1A
For Month Ended September 30, 2009		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	557000	Other Expenses	0	303,192	0	195,316	0	107,876
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	2,182,782	0	1,406,148	0	776,634
1	557160	Power Supply Expense - Miscellaneous	0	28,800	0	18,553	0	10,247
99	557161	Unbilled Add-Ons	-177,829	0	-159,580	0	-159,580	-18,249
1	557170	Broker Fees - Power	0	14,031	0	9,039	0	4,992
1	557200	Nez Perce	68,225	0	41,458	0	26,767	26,767
99	557280	Washington ERM Deferred	680,658	0	680,658	0	680,658	0
99	557290	Washington ERM Amortization	2,443,101	0	2,443,101	0	2,443,101	0
99	557380	Idaho PCA Deferred	-2,633,450	0	0	0	-2,633,450	-2,633,450
99	557390	Idaho PCA Amortization	922,289	0	0	0	922,289	922,289
1	557610	Other Expenses - Exposure	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	45,750	0	29,472	0	16,278
TOTAL ACCOUNT 557			1,302,994	2,574,555	3,005,637	1,658,528	4,664,165	-1,702,643
							916,027	-786,616

ALLOCATION RATIOS:

E-FALL	1	Production/Transmission Ratio	100.0000%
E-FALL	99	Not Allocated	0.0000%

100.0000%
0.0000%

64.420%
0.000%

35.580%
0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: E-903-1A
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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records and Collections	130,838	474,263	605,101	93,574	311,316	404,890	37,264	162,947	200,211
12	903920 A/R Sold - Program Fees	0	46,496	46,496	0	29,342	29,342	0	17,154	17,154
12	903930 A/R Sold - Maturity Yield Fee	0	2,935	2,935	0	1,852	1,852	0	1,083	1,083
TOTAL ACCOUNT 903		130,838	523,694	654,532	93,574	342,510	436,084	37,264	181,184	218,448

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%
E-ALL	12	Net Electric Plant	100.0000%

			65.642%
			63.106%

			34.358%
			36.894%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: E-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	50,238	50,238	0	32,977	32,977	0	17,261	17,261
99	908600	DSM Tariff Rider Expense Offset	2,132,033	0	2,132,033	1,549,086	0	1,549,086	582,947	0	582,947
99	908610	Limited Income Tax Refund Program	22,181	0	22,181	22,181	0	22,181	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-97,956	0	-97,956	-83,635	0	-83,635	-14,321	0	-14,321
99	908990	DSM Amortization	110,376	0	110,376	0	0	0	110,376	0	110,376
TOTAL ACCOUNT 908			2,166,634	50,238	2,216,872	1,487,632	32,977	1,520,609	679,002	17,261	696,263

ALLOCATION RATIOS:

E-FALL	2	Number of Customers	100.0000%
E-FALL	99	Not Allocated	0.0000%

65.642%

34.358%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended September 30, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-1A
Ref/Basis	Description	System Washington Idaho

E-OPS	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	73,345,695	47,520,678	25,825,017
E-OPS	Operating & Maintenance Expense	56,978,681	38,218,551	18,760,130
E-OPS	Book Depreciation & Amortization	5,918,997	3,822,622	2,096,375
E-OTX	Taxes Other than FIT	4,596,086	3,735,490	860,596
E-OTX	Net Operating Income Before FIT	5,851,931	1,744,015	4,107,916
E-INT	Less: Monthly Interest Expense	4,771,876	3,005,774	1,766,102
E-SCM	Add: Schedule M Additions	7,170,195	5,728,434	1,441,761
E-SCM	Less: Schedule M Deductions	7,685,153	3,852,884	3,832,269
	Taxable Net Operating Income	565,097	613,791	-48,694
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	197,784	214,827	-17,043
1	Production Tax Credit	(198,907)	(128,136)	(70,771)
	Total Net Federal Income Tax	-1,123	86,691	-87,814
E-DTE	Deferred FIT	-3,982,991	-3,266,600	-716,391
	Total Net FIT/Deferred FIT	-3,984,114	-3,179,909	-804,205

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 September 30, 2009
 Average of Monthly Averages Basis
 Report ID:
 E-SCM-1A

Ref/Basis	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
		Direct	Allocated	Total	Direct	Allocated	Total			
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	342,100	342,100	0	215,886	215,886	0	126,214	126,214
2	997002 Injuries and Damages	0	136,529	136,529	0	89,620	89,620	0	46,909	46,909
12	997003 Salvage	0	-265,326	-265,326	0	-167,437	-167,437	0	-97,889	-97,889
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	108,864	108,864	0	71,519	71,519	0	37,345	37,345
99	997007 Idaho PCA	-1,711,161	0	-1,711,161	0	0	0	-1,711,161	0	-1,711,161
99	997008 Idaho DSM Book Amortization	110,376	0	110,376	0	0	0	110,376	0	110,376
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	-3,555	-3,555	0	-2,290	-2,290	0	-1,265	-1,265
4	997015 Airplane Lease Payments	0	19,096	19,096	0	12,545	12,545	0	6,551	6,551
12	997016 Redemption Expense Amortization	0	115,122	115,122	0	72,649	72,649	0	42,473	42,473
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	0	204,169	204,169	0	0	0
99	997018 DSM Tariff Rider	401,742	0	401,742	340,975	0	340,975	60,767	0	60,767
4	997018 DSM Tariff Rider	-131	0	-131	0	-86	-86	0	-45	-45
1	997019 CSS Temporary Service Fees	34,136	0	34,136	4,860	0	4,860	29,276	0	29,276
4	997020 FAS87 Current Pension Accrual	0	1,053,247	1,053,247	0	691,941	691,941	0	361,306	361,306
99	997021 Wartsila Generators Amortization	28,149	0	28,149	15,388	0	15,388	12,761	0	12,761
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	13,184	0	13,184	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	104,221	104,221	0	65,770	65,770	0	38,451	38,451
99	997033 BPA Residential Exchange	-273,783	0	-273,783	-188,341	0	-188,341	-85,442	0	-85,442
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	-9,360	-9,360	0	-6,149	-6,149	0	-3,211	-3,211
2	997066 Miscellaneous Schedule M Additions	0	499,958	499,958	0	328,182	328,182	0	171,776	171,776
99	997064 Chicago Climate Exchange	-34,641	0	-34,641	0	0	0	-34,641	0	-34,641
99	997065 Amortization - Unbilled Revenue Add-Ins	-249,587	0	-249,587	-218,912	0	-218,912	-30,675	0	-30,675
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,463,619	3,985,246	6,448,865	1,542,767	2,577,959	4,120,726	920,852	1,407,287	2,328,139
TOTAL SCHEDULE M ADDITIONS		1,087,003	6,083,192	7,170,195	1,780,141	3,948,293	5,728,434	-693,138	2,134,899	1,441,761

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Month Ended September 30, 2009		F-SCM-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:							
1	997041 Rutherford Turbine Lease, Tax	0	268,021	268,021	0	172,659	172,659
99	997043 Washington Deferred Power Costs	-3,123,759	0	-3,123,759	-3,123,759	0	-3,123,759
1	997044 Non-Monetary Power Costs	0	-51,909	-51,909	0	-33,440	-33,440
1	997045 Section 199 Manufacturing Deduction	0	500,000	500,000	0	322,100	322,100
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-24,200	0	-24,200	0	0	0
12	997048 AFUDC	0	0	0	0	0	0
11	997049 Tax Depreciation	0	8,110,293	8,110,293	0	5,181,666	5,181,666
99	997050 CS2 Levelized Return	-1,415	0	-1,415	0	0	0
99	997051 Wind Generation AFUDC - ID	8,405	0	8,405	0	0	0
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0
99	997054 Spokane River Relicensing	30,781	0	30,781	30,980	0	30,980
99	997058 Colstrip Settlement - ID	0	0	0	0	0	0
99	997059 Colstrip Settlement - WA	0	0	0	0	0	0
1	997061 CDA Lake Settlement - AN	0	-16,667	-16,667	0	-10,737	-10,737
99	997061 CDA Lake Settlement	10,737	0	10,737	10,737	0	10,737
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735
1	997063 CDA Lake Settlement - AN	0	-48,824	-48,824	0	-31,452	-31,452
99	997063 CDA Lake Settlement	32,282	0	32,282	33,161	0	33,161
1	997067 CDA IPA Fund	0	2,000,000	2,000,000	0	1,288,400	1,288,400
TOTAL SCHEDULE M DEDUCTIONS		-3,092,102	10,777,255	7,685,153	-3,047,047	6,899,931	3,852,884
ALLOCATION RATIOS:							
E-ALL	1 Production/Transmission Ratio		100.000%			64.420%	35.580%
E-ALL	2 Number of Customers		100.000%			65.642%	34.358%
E-ALL	3 Direct Distribution Operating Expense		100.000%			71.729%	28.271%
E-ALL	4 Jurisdictional 4-Factor Ratio		100.000%			65.696%	34.304%
E-ALL	10 Net Electric Distribution Plant		100.000%			61.082%	38.918%
E-ALL	11 Book Deprec (0403.XX, 0404.11 & 0406.XX)		100.000%			63.890%	36.110%
E-ALL	12 Net Electric Plant		100.000%			63.106%	36.894%
E-ALL	99 Not Allocated		0.000%			0.000%	0.000%

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

Ref/Basis	Acct No	Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated		-3,258,433	-2,048,903	-1,209,530
99	410100	Deferred Federal Income Tax Expense - Washington		-1,036,791	-1,036,791	0
99	410100	Deferred Federal Income Tax Expense - Idaho		592,253	0	592,253
		Sub-Total		-3,702,971	-3,085,694	-617,277
14	411100	Deferred Federal Income Tax Expense - Allocated		-178,507	-112,245	-66,262
99	411100	Deferred Federal Income Tax Expense - Washington		-68,661	-68,661	0
99	411100	Deferred Federal Income Tax Expense - Idaho		-32,852	0	-32,852
		Sub-Total		-280,020	-180,906	-99,114
		Total Deferred Federal Income Tax Expense		-3,982,991	-3,266,600	-716,391

E-ALL	14	Net Allocated Schedule M's	100.000%	62.880%	37.120%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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		1,614,235,368	1,025,861,463
	Interest Deduction for FTT Calculation		57,262,517	36,069,289
				21,193,228

- 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	Report ID: E-OTX-1A
For Month Ended September 30, 2009	
Average of Monthly Averages Basis	

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

Ref/Basis Account	Description	Direct		Allocated		Total		Direct		Allocated		Total	
PRODUCTION & TRANSMISSION													
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	61,833	0	39,833	0	39,833	0	22,000	0	22,000	0
1	408150	R&P Property Tax--Production	0	981,801	0	632,476	0	632,476	0	349,325	0	349,325	0
1	408180	R&P Property Tax--Transmission	0	272,234	0	175,373	0	175,373	0	96,861	0	96,861	0
1	409100	State Income Tax--Montana & Oregon	0	-19,788	0	-12,747	0	-12,747	0	-7,041	0	-7,041	0
		TOTAL PRODUCTION & TRANSMISSION	0	1,296,080	0	834,935	0	834,935	0	461,145	0	461,145	0
DISTRIBUTION													
99	408110	State Excise Tax	1,380,196	0	1,380,196	0	1,380,196	0	0	0	0	0	0
99	408120	Municipal Occupation & License Tax	1,481,127	0	1,481,127	1,246,651	0	1,246,651	234,476	0	0	234,476	0
99	408160	Miscellaneous State or Local Tax--WA & ID	2,503	0	2,503	0	0	0	2,503	0	0	2,503	0
99	408170	R&P Property Tax--Distribution	415,701	0	415,701	273,708	0	273,708	141,993	0	0	141,993	0
99	409100	State Income Tax--Idaho	20,479	0	20,479	0	0	0	20,479	0	0	20,479	0
		TOTAL DISTRIBUTION	3,300,006	0	3,300,006	2,900,555	0	2,900,555	399,451	0	0	399,451	0
		TOTAL TAXES OTHER THAN FIT	3,300,006	1,296,080	4,596,086	2,900,555	834,935	3,735,490	399,451	461,145	0	860,596	0

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

			64.420%
			65.696%
			0.0000%
			35.580%
			34.304%
			0.0000%

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
PLANT IN SERVICE								
INTANGIBLE PLANT:								
1	301000	Organization	0	0	0	0	0	0
1	302000	Franchises & Consents	243,557	44,033,310	243,557	28,366,258	0	15,667,052
1	303000	Misc Intangible Plant	153,179	2,068,785	153,179	1,332,711	0	736,074
4	C-PL	Misc Intangible Plant	0	153,314	0	100,721	0	52,593
4	C-JPL	Misc Intangible Ptl-Mainframe Software (303100)	0	15,335,576	0	10,074,860	0	5,260,716
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,361,853	0	4,836,443	0	2,525,410
		TOTAL INTANGIBLE PLANT	396,736	68,592,838	396,736	44,710,993	0	24,241,845
STEAM PRODUCTION PLANT:								
1	310XXXX	Land & Land Rights	0	2,231,195	0	1,437,336	0	793,859
1	311XXXX	Structures & Improvements	0	124,922,751	0	80,475,236	0	44,447,515
1	312000	Boiler Plant	0	165,836,172	0	106,831,662	0	59,004,510
1	314000	Turbogenerator Units	0	48,478,741	0	31,230,005	0	17,248,736
1	315000	Accessory Electric Equipment	0	26,928,593	0	17,347,400	0	9,581,193
1	316000	Miscellaneous Power Plant Equipment	0	15,656,460	0	10,085,892	0	5,570,568
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
		TOTAL STEAM PRODUCTION PLANT	0	384,053,912	0	247,407,531	0	136,646,381
HYDRAULIC PRODUCTION PLANT:								
1	330XXXX	Land & Land Rights	0	55,860,499	0	35,985,333	0	19,875,166
1	331XXXX	Structures & Improvements	0	40,089,063	0	25,825,374	0	14,263,689
1	332XXXX	Reservoirs, Dams, & Waterways	0	117,640,980	0	75,784,319	0	41,856,661
1	333000	Waterwheels, Turbines, & Generators	0	141,000,672	0	90,832,633	0	50,168,039
1	334000	Accessory Electric Equipment	0	31,640,651	0	20,382,907	0	11,257,744
1	335XXXX	Miscellaneous Power Plant Equipment	0	7,260,996	0	4,677,534	0	2,583,462
1	336000	Roads, Railroads, & Bridges	0	1,999,563	0	1,288,118	0	711,445
		TOTAL HYDRAULIC PRODUCTION PLANT	0	395,492,424	0	254,776,218	0	140,716,206
OTHER PRODUCTION PLANT:								
1	340200	Land & Land Rights	0	877,555	0	565,321	0	312,234
1	341000	Structures & Improvements	0	15,672,424	0	10,096,176	0	5,576,248
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	0	13,569,867	0	7,494,813
1	343000	Prime Movers	0	21,876,780	0	14,093,022	0	7,783,758
1	344000	Generators	0	198,253,114	0	127,714,656	0	70,538,458
1	345000	Accessory Electric Equipment	0	15,907,590	0	10,247,669	0	5,659,921
1	346000	Miscellaneous Power Plant Equipment	0	1,360,978	0	876,742	0	484,236
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
		TOTAL OTHER PRODUCTION PLANT	0	275,013,121	0	177,163,453	0	97,849,668
		TOTAL PRODUCTION PLANT	0	1,054,559,457	0	679,347,202	0	375,212,255

ELECTRIC UTILITY PLANT		Report ID:
For Month Ended September 30, 2009		E-PLT-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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

Ref/Basis	Account	Description	Direct		Allocated		Total		Direct		Allocated		Total	
TRANSMISSION PLANT:														
1	350XXX	Land & Land Rights	0	16,054,570	0	16,054,570	0	10,342,354	0	10,342,354	0	5,712,216	0	5,712,216
1	352XXX	Structures & Improvements	0	16,035,733	0	16,035,733	0	10,330,219	0	10,330,219	0	5,705,514	0	5,705,514
1	353000	Station Equipment	0	176,551,402	0	176,551,402	0	113,734,413	0	113,734,413	0	62,816,989	0	62,816,989
1	354000	Towers & Fixtures	0	17,112,991	0	17,112,991	0	11,024,189	0	11,024,189	0	6,088,802	0	6,088,802
1	355000	Poles & Fixtures	0	129,467,378	0	129,467,378	0	83,402,885	0	83,402,885	0	46,064,493	0	46,064,493
1	356000	Overhead Conductors & Devices	0	104,378,960	0	104,378,960	0	67,240,926	0	67,240,926	0	37,138,034	0	37,138,034
1	357000	Underground Conduit	0	2,605,488	0	2,605,488	0	1,678,455	0	1,678,455	0	927,033	0	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	0	2,330,072	0	1,501,032	0	1,501,032	0	829,040	0	829,040
1	359000	Roads & Trails	0	1,872,246	0	1,872,246	0	1,206,101	0	1,206,101	0	666,145	0	666,145
TOTAL TRANSMISSION PLANT			0	466,408,840	0	466,408,840	0	300,460,574	0	300,460,574	0	165,948,266	0	165,948,266
DISTRIBUTION PLANT:														
99	360200	Land & Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	0	3,313,846	963,810	0	963,810	0
99	360400	Land Easements	56,274	0	56,274	56,274	0	56,274	0	56,274	0	0	0	3,419,158
99	361000	Structures & Improvements	12,898,714	0	12,898,714	9,479,556	0	9,479,556	0	9,479,556	3,419,158	0	3,419,158	0
99	362000	Station Equipment	90,683,746	0	90,683,746	58,357,581	0	58,357,581	0	58,357,581	32,326,165	0	32,326,165	0
99	364000	Poles, Towers, & Fixtures	208,258,341	0	208,258,341	125,875,009	0	125,875,009	0	125,875,009	82,383,332	0	82,383,332	0
99	365000	Overhead Conductors & Devices	135,084,751	0	135,084,751	79,991,603	0	79,991,603	0	79,991,603	55,099,148	0	55,099,148	0
99	366000	Underground Conduit	73,600,363	0	73,600,363	45,499,652	0	45,499,652	0	45,499,652	28,100,711	0	28,100,711	0
99	367000	Underground Conductors & Devices	120,261,299	0	120,261,299	76,916,640	0	76,916,640	0	76,916,640	43,344,659	0	43,344,659	0
99	368000	Line Transformers	167,145,909	0	167,145,909	108,359,160	0	108,359,160	0	108,359,160	58,786,749	0	58,786,749	0
99	369XXX	Services	113,400,700	0	113,400,700	70,055,550	0	70,055,550	0	70,055,550	43,345,150	0	43,345,150	0
99	370000	Meters	44,682,554	0	44,682,554	16,083,433	0	16,083,433	0	16,083,433	28,597,121	0	28,597,121	0
99	373XXX	Street Light & Signal Systems	28,636,756	0	28,636,756	15,907,194	0	15,907,194	0	15,907,194	12,729,562	0	12,729,562	0
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0	0	0	389,089,565
TOTAL DISTRIBUTION PLANT			998,987,063	0	998,987,063	609,897,498	0	609,897,498	0	609,897,498	389,089,565	0	389,089,565	0
GENERAL PLANT: (From Report C-GPI)														
4	389XXX	Land & Land Rights	819,213	2,245,760	3,064,973	371,881	1,475,374	1,847,255	447,332	770,386	1,217,718	0	1,217,718	0
4	390XXX	Structures & Improvements	6,417,991	28,652,145	35,069,736	1,745,402	18,823,313	20,568,715	4,672,189	9,828,832	14,501,021	0	14,501,021	0
4	391XXX	Office Furniture & Equipment	0	23,254,216	23,254,216	0	15,277,090	15,277,090	0	7,977,126	7,977,126	0	7,977,126	0
4	392XXX	Transportation Equipment	7,395,204	5,028,427	12,423,631	5,011,277	3,303,475	8,314,752	2,383,927	1,724,952	4,108,879	0	4,108,879	0
4	393000	Stores Equipment	301,090	896,624	1,197,714	118,019	589,046	707,065	183,071	307,578	490,649	0	490,649	0
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,662,880	5,425,023	1,321,756	2,406,366	3,728,122	440,387	1,256,514	1,696,901	0	1,696,901	0
4	395000	Laboratory Equipment	379,191	1,593,990	1,973,181	230,147	1,047,188	1,277,335	149,044	546,802	695,846	0	695,846	0
4	396XXX	Power Operated Equipment	17,899,131	6,273,152	24,172,283	11,716,143	4,121,210	15,837,353	6,182,988	2,151,942	8,334,930	0	8,334,930	0
4	397XXX	Communications Equipment	11,082,451	41,980,909	53,063,360	5,915,081	27,579,778	33,494,859	5,167,370	14,401,131	19,568,501	0	19,568,501	0
4	398000	Miscellaneous Equipment	6,566	359,964	366,530	1,831	226,482	238,313	4,735	123,482	128,217	0	128,217	0
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0	0	0	58,719,788
TOTAL GENERAL PLANT			46,062,580	113,948,067	160,010,647	26,431,537	74,859,322	101,290,859	19,631,043	39,088,745	58,719,788	0	58,719,788	0
OTHER PLANT														
1	182381	CDA Post Falls Settlement	0	27,360,946	27,360,946	0	17,625,921	17,625,921	0	17,625,921	0	9,735,025	0	9,735,025
TOTAL PLANT IN SERVICE			1,045,446,379	1,731,230,148	2,776,676,527	636,725,771	1,117,004,012	1,753,729,783	408,720,608	614,226,136	1,022,946,744	0	1,022,946,744	0
CONSTRUCTION WORK IN PROGRESS														
99	107XXX	GROSS ELECTRIC PLANT	0	1,731,230,148	2,776,676,527	636,725,771	1,117,004,012	1,753,729,783	408,720,608	614,226,136	1,022,946,744	0	1,022,946,744	0

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

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	250,623,860	250,623,860	0	161,451,891	161,451,891	0	89,171,969	89,171,969
1	108000	Hydro Production Plant	0	95,758,724	95,758,724	0	61,687,770	61,687,770	0	34,070,954	34,070,954
1	108X03	Other Production Plant	0	52,516,434	52,516,434	0	33,831,087	33,831,087	0	18,685,347	18,685,347
1	108X04	Transmission Plant	0	156,721,891	156,721,891	0	100,960,242	100,960,242	0	55,761,649	55,761,649
E-ADP	108X05	Distribution Plant	301,844,105	0	301,844,105	184,067,554	0	184,067,554	117,776,551	0	117,776,551
E-ADP	108X06	General Plant - Non-Transportation	15,095,145	42,546,312	57,641,457	8,394,902	27,951,225	36,346,127	6,700,243	14,595,087	21,295,330
E-ADP	108X07	General Plant - Transportation	3,775,221	2,566,917	6,342,138	2,558,228	1,686,362	4,244,590	1,216,993	880,555	2,097,548
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-228,862	-228,862	0	-147,433	-147,433	0	-81,429	-81,429
TOTAL ACCUMULATED DEPRECIATION			320,714,471	600,505,276	921,219,747	195,020,684	387,421,144	582,441,828	125,693,787	213,084,132	338,777,919
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	14,743	4,000,396	4,015,139	14,743	2,577,055	2,591,798	0	1,423,341	1,423,341
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power-Operated Equipment	110,678	432	111,110	110,678	284	110,962	0	148	148
4	111X06	Leasehold Improvements (From Report C-AAM)	0	78,084	78,084	0	51,298	51,298	0	26,786	26,786
E-CAM	111X08	Intangible Plant-Computer Software	0	11,085,620	11,085,620	0	7,282,809	7,282,809	0	3,802,811	3,802,811
TOTAL ACCUMULATED AMORTIZATION			125,421	15,164,532	15,289,953	125,421	9,911,446	10,036,867	0	5,253,086	5,253,086
NET ELECTRIC UTILITY PLANT											
			724,606,487	1,115,560,340	1,840,166,827	441,579,666	719,671,422	1,161,251,088	283,026,821	395,888,918	678,915,739

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%
E-ALL	99	Not Allocated	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 September 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	724,606,487	1,115,560,340	1,840,166,827	441,579,666	719,671,422	1,161,251,088	283,026,821	395,888,918	678,915,739
	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	157,292	157,292	0	103,335	103,335	0	53,957	53,957
12	Deferred F.I.T. - Plant In Service (282900)	0	-243,579,286	-243,579,286	0	-153,713,144	-153,713,144	0	-89,866,142	-89,866,142
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,447,576	-9,447,576	0	-6,206,680	-6,206,680	0	-3,240,896	-3,240,896
99	ADFIT - Boulder Park Idaho Write Off (190040)	638,628	0	638,628	0	0	0	638,628	0	638,628
99	Spokane River Relicensing (283322)	-20,735	0	-20,735	0	0	0	-20,735	0	-20,735
1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,737,099	-1,737,099	0	-1,119,039	-1,119,039	0	-618,060	-618,060
99	ADFIT - MT Lease Payments (283365)	-2,615,740	0	-2,615,740	-1,726,805	0	-1,726,805	-888,935	0	-888,935
1	ADFIT - MT Lease Payments (283382)	-396,533	-9,584,875	-9,981,408	-314,682	-6,174,576	-6,489,258	-81,851	-3,410,299	-3,492,150
12	Electric portion of Bond Redemptions (283850)	0	-2,794,513	-2,794,513	0	-1,763,505	-1,763,505	0	-1,031,008	-1,031,008
1	Colstrip PCB (283200)	0	-596,082	-596,082	0	-383,996	-383,996	0	-212,086	-212,086
	TOTAL ACCUM DEFERRED INCOME TAX	10,040,109	-267,582,139	-257,542,030	5,839,721	-169,257,605	-163,417,884	4,200,388	-98,324,534	-94,124,146

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)	5,561,085	0	5,561,085	3,991,535	0	3,991,535	1,569,550	0	1,569,550
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)	775,348	0	775,348	0	0	0	775,348	0	775,348
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	375,845	0	375,845	0	0	0	375,845	0	375,845
99	Invest in Exchange Power (124900, 124930)	24,397,830	0	24,397,830	24,397,830	0	24,397,830	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)	-2,249,189	0	-2,249,189	-720,826	0	-720,826	-1,528,363	0	-1,528,363
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	1,775,675	0	1,775,675	1,775,675	0	1,775,675	0	0	0
99	Spokane River Relicensing (182322)	59,157	0	59,157	0	0	0	59,157	0	59,157
1	Lake CDA CDR Refund (182324)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	7,473,544	0	7,473,544	4,933,727	0	4,933,727	2,539,817	0	2,539,817
99	Nez Perce Settlement - Idaho (186800)	270,070	0	270,070	0	0	0	270,070	0	270,070
4	Gain on Sale of General Office Bldg (253850)	0	-449,378	-449,378	0	-295,223	-295,223	0	-154,155	-154,155
	TOTAL OTHER ADJUSTMENTS	32,059,949	-449,378	31,610,571	28,323,482	-295,223	28,028,259	3,736,467	-154,155	3,582,312
	NET RATE BASE	766,706,545	847,528,823	1,614,235,368	475,742,869	550,118,594	1,025,861,463	290,963,676	297,410,229	588,373,905

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.0000%	63.106%	36.894%
E-ALL	13	Net Electric General Plant	100.0000%	63.212%	36.788%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	340,066	244,997	65,789	29,280
8	Utility 7	1,451	0	1,001	450
9	Utility 8	809	639	170	0
	Utility 9				
	TOTAL	342,326	245,636	66,960	29,730
7	404X32 PC Software	130,765	94,208	25,298	11,259
8	Utility 7	7,148	0	4,931	2,217
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	137,913	94,208	30,229	13,476
7	404X50 Leasehold Improvements	859	619	166	74
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	859	619	166	74
	TOTAL	481,098	340,463	97,355	43,280

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.0444%	19.346%	8.610%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.0000%	0.0000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.0044%	20.996%	0.0000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	498,272	358,975	96,396	42,901
8	Utility 8	11,115	0	7,667	3,448
9	Utility 9	57,792	45,658	12,134	0
9	Utility 9 - Washington	8,807	6,958	1,849	0
9	Utility 9 - Idaho	33,918	26,797	7,121	0
TOTAL ACCOUNT 403		609,904	438,388	125,167	46,349
7	403X70 Utility 7	158	114	31	14
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		1,355	1,060	282	14

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT
 For Month Ended September 30, 2009
 Average of Monthly Averages Basis
 Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total		
390XXX Land & Land Rights														
99		Utility 0	124,681	0	101,907	22,774	0	0	0	0	0	0		
99		Utility 1	477,164	0	0	0	477,164	0	0	0	0	0		
99		Utility 2	479,713	0	0	0	0	0	0	0	0	0		
7		Utility 7	2,796,674	0	0	2,014,836	0	0	0	541,045	0	479,713		
8		Utility 8	0	0	0	0	0	0	0	0	0	0		
9		Utility 9 - Wa	470,711	371,881	0	0	0	0	0	0	0	0		
9		Utility 9 - Idaho	437,225	0	345,425	0	0	91,800	0	0	0	0		
9		Utility 9 - Allocated	263,468	0	0	208,150	0	55,318	0	55,318	0	0		
		TOTAL ACCOUNT	5,049,636	371,881	447,332	2,245,760	3,064,973	575,994	91,800	596,363	1,264,157	479,713	240,794	720,507
390XXX Structures & Improvements														
99		Utility 0	2,318,838	450,428	1,218,781	649,629	2,318,838	0	0	0	0	0	0	
99		Utility 1	927,899	0	0	0	0	927,899	0	0	0	0	0	
99		Utility 2	3,432,488	0	0	0	0	0	0	0	3,432,488	0	0	
7		Utility 7	34,771,822	0	0	25,051,011	25,051,011	0	0	6,726,957	6,726,957	0	2,993,854	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	1,639,125	1,294,974	0	0	1,294,974	0	0	0	344,151	0	0	
9		Utility 9 - Idaho	437,181	0	3,453,408	0	3,453,408	0	917,773	0	917,773	0	0	
9		Utility 9 - Allocated	3,735,893	0	0	2,951,505	2,951,505	0	784,388	784,388	0	0	0	
		TOTAL ACCOUNT	51,197,246	1,745,402	4,672,189	28,623,145	35,069,736	1,272,050	917,773	7,511,345	9,701,168	3,432,488	2,993,854	6,426,342
391XXX Office Furniture & Equipment														
99		Utility 0	973,000	0	0	973,000	973,000	0	0	0	0	0	0	
99		Utility 1	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	
7		Utility 7	30,927,233	0	0	22,281,216	22,281,216	0	0	5,983,182	5,983,182	0	2,662,835	
8		Utility 8	379,665	0	0	0	0	0	0	261,893	261,893	0	0	
9		Utility 9 - Wa	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	
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	32,279,898	0	0	23,234,216	23,234,216	0	0	6,245,075	6,245,075	0	2,780,607	2,780,607
392XXX Transportation Equipment														
99		Utility 0	10,591,983	4,317,954	1,949,584	4,324,445	10,591,983	0	0	0	0	0	0	
99		Utility 1	4,408,685	0	0	0	0	2,772,011	941,268	695,406	4,408,685	0	0	
99		Utility 2	1,910,957	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	205,782	0	0	148,254	148,254	0	0	39,811	39,811	0	1,910,957	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	877,580	693,323	0	0	693,323	0	0	0	184,257	0	0	
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	
9		Utility 9 - Allocated	703,418	0	0	555,728	555,728	0	147,690	0	147,690	0	0	
		TOTAL ACCOUNT	19,248,179	5,011,277	2,383,927	5,028,427	12,423,631	2,956,268	1,056,699	882,907	4,895,874	1,910,957	17,718	1,928,675

COMMON GENERAL PLANT
 For Month Ended September 30, 2009
 Average of Monthly Averages Basis
 Report ID: C-GPL-1A

Ref/Basis Account	Description	Total	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON GAS *****												
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total									
393000	Stores Equipment																		
99	Utility 0	336,882	10,739	14,745	311,398	336,882	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	84,271	0	0	0	0	84,271	0	0	0	0	84,271	0	0	0	0	0	0	0
99	Utility 2	57,227	0	0	0	0	0	0	0	0	0	0	57,227	0	0	0	0	0	57,227
7	Utility 7	0	0	0	0	0	0	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	0	0	0	0	0	0
9	Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	0	0	28,511	0	0	0	0	0	0	0
9	Utility 9 - Idaho	213,060	0	168,326	0	168,326	44,734	0	0	0	0	44,734	0	0	0	0	0	0	0
9	Utility 9 - Allocated	740,755	0	0	585,226	585,226	155,529	0	0	0	0	155,529	0	0	0	0	0	0	0
	TOTAL ACCOUNT	1,567,986	118,019	183,071	896,624	1,197,714	112,782	44,734	155,529	313,045	57,227	0	0	0	0	0	0	0	57,227
394000	Tools, Shop, & Garage Equipment																		
99	Utility 0	3,450,064	1,287,102	432,867	1,730,095	3,450,064	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	1,869,594	0	0	0	0	989,184	454,702	0	0	0	425,708	1,869,594	0	0	0	0	0	0
99	Utility 2	963,281	0	0	0	0	0	0	0	0	0	0	963,281	0	0	0	0	0	0
7	Utility 7	2,345,716	0	0	1,689,948	1,689,948	0	0	0	0	0	453,802	453,802	0	0	0	0	0	963,281
8	Utility 8	952,114	0	0	0	0	0	0	0	0	0	656,768	656,768	0	0	0	0	0	201,966
9	Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	0	0	0	9,209	0	0	0	0	0	295,346
9	Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	0	0	1,999	0	0	0	0	0	0	0
9	Utility 9 - Allocated	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	64,536	0	0	0	0	0	0
	TOTAL ACCOUNT	9,941,524	1,321,756	440,387	3,662,880	5,425,023	998,393	456,701	1,600,814	3,055,908	963,281	497,312	1,460,593	0	0	0	0	0	0
395000	Laboratory Equipment																		
99	Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	318,953	0	0	0	0	103,796	33,851	0	0	0	181,306	318,953	0	0	0	0	0	0
99	Utility 2	273,708	0	0	0	0	0	0	0	0	0	0	0	273,708	0	0	0	0	273,708
7	Utility 7	355,663	0	0	256,234	256,234	0	0	0	0	0	68,807	68,807	0	0	0	0	0	30,623
8	Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	0	5,877	0	0	0	0	0	30,623
9	Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	0	0	0	4,105	0	0	0	0	0	2,643
9	Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	0	0	1,310	0	0	0	0	0	0	2,643
9	Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	60,861	0	0	0	0	0	0
	TOTAL ACCOUNT	2,740,067	230,147	149,044	1,593,990	1,973,181	107,901	35,161	316,851	459,913	273,708	33,266	306,974	0	0	0	0	0	0
396XXXX	Power Operated Equipment																		
99	Utility 0	22,331,738	11,151,178	5,787,374	5,393,186	22,331,738	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	0	0	0	368,144	3,719,559	0	0	0	0	0	0
99	Utility 2	43,834	0	0	0	0	0	0	0	0	0	0	0	43,834	0	0	0	0	43,834
7	Utility 7	554,036	0	0	399,150	399,150	0	0	0	0	0	107,184	107,184	0	0	0	0	0	47,702
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47,702
9	Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	0	0	150,144	150,144	0	0	0	0	0	0
9	Utility 9 - Idaho	500,752	0	395,614	0	395,614	0	105,138	0	0	0	105,138	105,138	0	0	0	0	0	0
9	Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	127,781	0	0	0	0	0	0
	TOTAL ACCOUNT	28,473,625	11,716,143	6,182,988	6,273,152	24,172,283	2,738,527	868,170	603,109	4,209,806	43,834	47,702	91,536	0	0	0	0	0	0

COMMON GENERAL PLANT		Report ID:
For Month Ended September 30, 2009		C-GPL-1A
Average of Monthly Averages Basis		
Ref/Basis Account	Description	Total

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis Account	Description	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
397XXX	Communication Equipment												
99	Utility 0	38,167,403	0	0	38,167,403	0	0	0	0	0	0	0	
99	Utility 1	650,882	0	0	650,882	368,319	282,563	0	650,882	0	0	0	
99	Utility 2	511,680	0	0	511,680	0	0	0	511,680	0	0	511,680	
7	Utility 7	7,753,092	0	5,585,638	5,585,638	0	0	1,499,913	1,499,913	0	667,541	667,541	
7	Utility 8	927,223	0	0	927,223	0	0	639,598	639,598	0	287,625	287,625	
8	Utility 8	454,820	0	0	454,820	95,494	0	0	95,494	0	0	95,494	
9	Utility 9 - Wa	3,999,913	0	3,160,091	3,160,091	0	839,822	0	839,822	0	0	839,822	
9	Utility 9 - Idaho	7,329,885	0	0	7,329,885	0	0	1,538,983	1,538,983	0	0	1,538,983	
	TOTAL ACCOUNT	59,794,898	5,915,081	5,167,370	41,980,909	53,063,360	463,813	1,122,385	3,678,494	5,264,692	511,680	955,166	1,466,846
398000	Miscellaneous Equipment												
99	Utility 0	4,676	0	2,299	2,377	4,676	0	0	0	0	0	0	
99	Utility 1	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	
7	Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	0	42,008	42,008	
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	
9	Utility 9 - Wa	2,317	1,831	0	1,831	486	0	0	486	0	0	486	
9	Utility 9 - Idaho	3,084	0	2,436	2,436	648	648	0	648	0	0	648	
9	Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	1,618	1,618	0	0	1,618	
	TOTAL ACCOUNT	505,678	1,831	4,735	359,964	366,530	486	648	96,006	97,140	0	42,008	42,008
	TOTAL GENERAL PLANT	210,798,737	26,431,537	19,631,043	113,948,067	160,010,647	9,226,214	4,594,071	21,686,493	35,506,778	7,672,888	7,608,427	15,281,315

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.0444%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.0000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.0044%	20.996%	0.0000%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,080,687	39,080,687	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,692	-86,692	0	0
99	108X06	Utility 1	3,900,471	0	3,900,471	0
99	108X06	Utility 2	2,100,349	0	0	2,100,349
7	108X06	Utility 7	10,109,550	7,283,324	1,955,794	870,432
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-345,250	-248,732	-66,792	-29,726
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	821,610	0	566,747	254,863
9	108X06	Utility 9	14,699,091	11,612,870	3,086,221	0
Total			70,279,816	57,641,457	9,442,441	3,195,918

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,770,695	5,770,695	0	0
99	108X07	Utility 1	697,224	0	697,224	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	904,010	0	0	904,010
7	108X07	Utility 7	29,161	21,009	5,641	2,511
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	696,716	550,434	146,282	0
9	108X07	Utility 9	0	0	0	0
Total			8,097,806	6,342,138	849,147	906,521

ALLOCATION RATIOS:

Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
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		Report ID: E-ADP-1A
For Month Ended September 30, 2009		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

***** SYSTEM *****				***** WASHINGTON *****				***** IDAHO *****			
Direct	Allocated	Total	Percentage	Direct	Allocated	Total	Percentage	Direct	Allocated	Total	Percentage

E-PLT	360200	DISTRIBUTION PLANT: Plant in Service Less Land and Land Rights Depreciable Distribution Plant Percentage	998,987,063 4,277,656 994,709,407	0 0 0	998,987,063 4,277,656 994,709,407	609,897,498 3,313,846 606,583,652	60.981%	0 0 0	609,897,498 3,313,846 606,583,652	389,089,565 963,810 388,125,755	39.019%	0 0 0	389,089,565 963,810 388,125,755
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108X05	Accumulated Depreciation	ALLOCATION BASED ON DEPRECIABLE PLANT	301,844,105	0	301,844,105	184,067,554	60.981%	0	184,067,554	117,776,551	39.019%	0	117,776,551
99	Accumulated Depreciation	JURISDICTIONAL ALLOCATION:	301,844,105	0	301,844,105	184,067,554	60.981%	0	184,067,554	117,776,551	39.019%	0	117,776,551

E-PLT	389XXX	GENERAL PLANT - NON TRANSPORTATION General Plant In Service	46,062,580 819,213 7,395,204	113,948,067 2,245,760 3,028,427	160,010,647 3,064,973 12,423,631	26,431,537 371,881 5,011,277	74.859,322 1,475,574 3,303,475	101,290,859 1,847,255 8,314,752	19,631,043 447,332 2,383,927	39,088,745 770,386 1,724,952	58,719,788 1,217,718 4,108,879
E-PLT	392XXX	Less: General Land and Land Rights Less: General Transportation Plant Depreciable Non Transport General Plant Percentage	37,848,163	106,673,880	144,522,043	21,048,379	70,080,473	91,128,852	16,799,784	36,593,407	53,393,191
			73.812%	100.000%	100.000%	14.564%	11.624%	11.624%	11.624%	11.624%	11.624%

C-ADP	108X06	Accumulated Depreciation--Electric General Plant	42,546,312	57,641,457	8,394,902	27,951,225	36,346,127	6,700,243	14,595,087	21,295,330
4	403X60	Common Depreciation Expense (C-DEP)	404,633	404,633	58,931	196,212	255,143	47,035	102,455	149,490
4	403X60	Washington Depreciation Expense (C-DEP)	298,667	6,958	6,958	0	26,797	0	26,797	26,797
4	403X60	Idaho Depreciation Expense (C-DEP)	170,104	223,259	0	111,752	149,843	15,064	58,352	73,416
		Total Depreciation Expense	192,876	661,647	38,091	307,964	411,944	88,896	160,807	249,703
		Total Depreciation Expense	192,876	661,647	38,091	307,964	411,944	88,896	160,807	249,703

E-PLT	392XXX	GENERAL PLANT--TRANSPORTATION Transportation General Plant Percentage	7,395,204	5,028,427	12,423,631	5,011,277	40.337%	3,303,475	8,314,752	2,383,927	1,724,952	4,108,879
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C-ADP	108X07	Accumulated Depreciation--Electric General Plant	2,566,917	6,342,138	2,558,228	1,686,362	4,244,590	1,216,993	880,555	2,097,548
4	403X70	Depreciation Expense (C-DEP)	429	1,060	428	282	710	203	147	350
4	403X70	Washington Depreciation Expense (C-DEP)	3,366	8,415	3,000	2,211	5,211	2,049	1,155	3,204
4	403X70	Total Depreciation Expense	5,680	9,475	3,428	2,493	5,921	2,252	1,302	3,554

JURISDICTIONAL ALLOCATION:												
108X07	Accum Dep--Elect Genl Plant (Electric Portion)	3,775,221	2,566,917	6,342,138	2,558,228	1,686,362	4,244,590	1,216,993	880,555	2,097,548		
403X70	Depreciation Expense (C-DEP)	631	429	1,060	428	282	710	203	147	350		
403X70	Washington Depreciation Expense (C-DEP)	5,049	3,366	8,415	3,000	2,211	5,211	2,049	1,155	3,204		
403X70	Total Depreciation Expense	5,680	3,795	9,475	3,428	2,493	5,921	2,252	1,302	3,554		

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		Report ID:
For Month Ended September 30, 2009		C-IP-1A
Average of Monthly Averages Basis		
Ref/Basis Account	Description	Total

***** ELECTRIC *****										
99	303000	Intangible Plant	0	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	611,957	153,314	153,314	153,314	40,744	40,744	0	0

***** GAS NORTH *****										
99	303100	Misc Intangible Plant--Manframe Software	0	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	21,142,059	15,335,576	15,335,576	3,985,849	3,985,849	60,054	60,054	0

***** OREGON GAS *****										
99	303110	Misc Intangible Plant--PC Software	0	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,508,818	7,361,853	7,361,853	2,178,832	2,178,832	0	0	0
		TOTAL	32,262,834	22,850,743	22,850,743	6,623,524	6,623,524	46,440	2,742,327	2,788,767

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%
E-ALL	99	Not Allocated	0.0000%

		Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
		0	0	22,850,743	22,850,743	249,449	168,450	6,205,425	6,623,524	46,440	2,742,327	2,788,767

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	773,955	773,955	0	0
99		Utility 1	5,502	0	5,502	0
99		Utility 2 - Oregon	20,898	0	0	20,898
7		Utility 7	14,295,277	10,298,889	2,765,564	1,230,823
8		Utility 8	489,701	0	337,796	151,905
9		Utility 9	16,171	12,776	3,395	0
		Total	15,601,504	11,085,620	3,112,257	1,403,626

Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	99,246	71,501	19,200	8,545
9		Utility 9	8,332	6,583	1,749	0
		Total	107,578	78,084	20,949	8,545

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
For Month Ended September 30, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	15,335,576	0	10,074,860	0	5,260,716
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,361,853	0	4,836,443	0	2,525,410
		Total Intangible Plant - Software	0	22,697,429	0	14,911,303	0	7,786,126
		Percentage		100.0000%	0.0000%			0.0000%

ALLOCATION BASED ON DEPRECIABLE PLANT:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
C-AMM	111	Accumulated Amortization (111.38 & .48)		11,085,620	11,085,620	0	7,282,809	7,282,809	0	3,802,811	3,802,811
		Amortization Expense (404X3X)		362,506	362,506	0	238,152	238,152	0	124,354	124,354
4	111	Accumulated Amortization (111.38 & .48)	0	11,085,620	11,085,620	0	7,282,809	7,282,809	0	3,802,811	3,802,811
4		Amortization Expense (404X3X)	0	362,506	362,506	0	238,152	238,152	0	124,354	124,354

JURISDICTIONAL ALLOCATION:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total			
E-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%	100.0000%		65.696%	65.696%		34.304%	34.304%

ACCUMULATED DEFERRED FTT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FTT - Common Plant (For Report APL)						
7	282900	Utility 7	-11,350,643	-8,177,457	-2,195,895	-977,290
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,607,664	-1,270,119	-337,545	0
	Total		-12,958,307	-9,447,576	-2,533,440	-977,290

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%