

ELECTRIC RATE OF RETURN For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-12A
--	-------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	126,423,553	74,340,075	52,083,478
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	126,423,553	74,144,727	52,278,826
E-APL		Electric Net Rate Base	1,581,346,898	1,005,336,822	576,010,076
		RATE OF RETURN	7.995%	7.375%	9.076%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
--	-------------------------

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	10/31/2009	354,737 100.000%	233,117 65.715%	121,620 34.285%
3	E-OPS	Direct Distribution Operating Expense Percent		19,608,716 100.000%	12,931,579 65.948%	6,677,137 34.052%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4		Total Percentages Percent		400.000% 100.000%	262.785% 65.696%	137.215% 34.304%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
--	-------------------------

Basis	Ref	Description	System	Washington	Idaho	
Input	1/1/2009	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153	XXXXXX
		Adjustments	0			
		Total	85,227,103	65,894,285	13,928,742	5,404,076
		Percentage	100.000%	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	4,484,444	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531	XXXXXX
		Total	57,423,538	44,912,087	8,219,792	4,291,659
		Percentage	100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08	668,976	354,732	218,921	95,323
		Percentage	100.000%	53.026%	32.725%	14.249%
		Net Direct Plant	2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage	100.000%	79.621%	14.002%	6.377%
		Total Percentages	400.000%	288.175%	77.384%	34.441%
7		Average (CD AA)	100.000%	72.044%	19.346%	8.610%
Input	1/1/2009	Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	13,575,725	0	9,909,996	3,665,729
		Less: Direct O & M Accts 901 - 905	1,038,153	0	1,038,153	XXXXXX
		Total	19,332,818	0	13,928,742	5,404,076
		Percentage	100.000%	0.000%	72.047%	27.953%
		Direct Labor Accts 500 - 894	10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	1,389,917	0	399,705	990,212
		Less: Direct O & M Accts 901 - 905	1,049,531	0	1,049,531	XXXXXX
		Total	12,511,451	0	8,219,792	4,291,659
		Percentage	100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08	314,244	0	218,921	95,323
		Percentage	100.000%	0.000%	69.666%	30.334%
		Net Direct Plant	427,362,633		292,786,064	134,576,569
		Percentage	100.000%	0.000%	68.510%	31.490%
		Total Percentages	400.000%	0.000%	275.921%	124.079%
8		Average (GD AA)	100.000%	0.000%	68.980%	31.020%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
--	-------------------------

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 Percent		679,145,815 100.000%	415,595,948 61.194%	263,549,867 38.806%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent		74,730,306 100.000%	47,783,306 63.941%	26,947,000 36.059%	
12	E-PLT	Net Electric Plant Percent		1,794,391,993 100.000%	1,133,157,855 63.150%	661,234,138 36.850%	
13	E-PLT	Net Electric General Plant Percent		92,224,156 100.000%	58,345,525 63.265%	33,878,631 36.735%	
14	E-SCM	Net Allocated Schedule M's Percent		-156,017,080 100.000%	-99,944,185 64.060%	-56,072,895 35.940%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
--	-------------------------

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

Situs Plant by Functional Group:  
(Used to functionalize R&P Property Tax on  
Report E-OTX)

Input	Balance Date	Washington	Idaho	Montana	Oregon
Input	12/31/2008				
Input	Production	264,370,813	162,547,348	443,565,051	160,504,848
Input	Transmission	235,078,023	159,162,873	57,369,424	8,774,701
Input	Distribution	583,524,952	373,284,740	216,631	
Input	General	9,231,054	10,832,156		
Input	TOTAL	1,092,204,842	705,827,117	501,151,106	169,279,549

SPECIAL MANUAL ADJUSTMENTS:	12/31/08	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/08	ANNUALLY	0	-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 October 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	309,310,053	0	309,310,053	208,964,127	0	208,964,127	100,345,926	0	100,345,926
99	442200	Commercial - Firm & Int.	268,242,397	0	268,242,397	188,284,175	0	188,284,175	79,958,222	0	79,958,222
1	442300	Industrial	107,017,462	0	107,017,462	44,814,608	0	44,814,608	62,202,854	0	62,202,854
99	444000	Public Street & Highway Lighting	6,524,879	0	6,524,879	4,427,728	0	4,427,728	2,097,151	0	2,097,151
99	499XXX	Unbilled Revenue	3,489,476	0	3,489,476	2,516,716	0	2,516,716	972,760	0	972,760
99	448000	Interdepartmental Revenue	1,073,664	0	1,073,664	872,952	0	872,952	200,712	0	200,712
TOTAL SALES TO ULTIMATE CUSTOMERS			695,657,931	0	695,657,931	449,880,306	0	449,880,306	245,777,625	0	245,777,625
1	447XXX	Sales for Resale	0	205,114,795	205,114,795	0	132,134,951	132,134,951	0	72,979,844	72,979,844
TOTAL SALES OF ELECTRICITY			695,657,931	205,114,795	900,772,726	449,880,306	132,134,951	582,015,257	245,777,625	72,979,844	318,757,469
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	637,914	0	637,914	402,962	0	402,962	234,952	0	234,952
1	453000	Sales of Water & Water Power	0	371,386	371,386	0	239,247	239,247	0	132,139	132,139
1	454000	Rent from Electric Property	2,700,143	83,063	2,783,206	1,815,674	53,509	1,869,183	884,469	29,554	914,023
1	456XXX	Other Electric Revenues	1,743,551	44,368,608	46,112,159	1,715,326	28,582,257	30,297,583	28,225	15,786,351	15,814,576
TOTAL OTHER OPERATING REVENUE			5,081,608	44,823,057	49,904,665	3,933,962	28,875,013	32,808,975	1,147,646	15,948,044	17,095,690
TOTAL ELECTRIC REVENUE			700,739,539	249,937,852	950,677,391	453,814,268	161,009,964	614,824,232	246,925,271	88,927,888	335,853,159
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	486,636	486,636	0	313,491	313,491	0	173,145	173,145
1	501000	Fuel	0	23,955,389	23,955,389	0	15,432,062	15,432,062	0	8,523,327	8,523,327
1	502000	Steam Expense	0	2,505,358	2,505,358	0	1,613,952	1,613,952	0	891,406	891,406
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	723,157	723,157	0	465,858	465,858	0	257,299	257,299
1	506000	Miscellaneous Steam Power Generation Expense	1,438,605	2,535,077	3,973,682	1,346,342	1,633,097	2,979,439	92,263	901,980	994,243
1	507000	Rent	0	28,966	28,966	0	18,660	18,660	0	10,306	10,306
MAINTENANCE											
1	510000	Supervision & Engineering	0	500,846	500,846	0	322,645	322,645	0	178,201	178,201
1	511000	Structures	0	527,789	527,789	0	340,002	340,002	0	187,787	187,787
1	512000	Boiler Plant	0	5,426,731	5,426,731	0	3,495,900	3,495,900	0	1,930,831	1,930,831
1	513000	Electric Plant	0	2,072,659	2,072,659	0	1,335,207	1,335,207	0	737,452	737,452
1	514000	Miscellaneous Steam Plant	0	803,638	803,638	0	517,704	517,704	0	285,934	285,934
TOTAL STEAM POWER GENERATION EXP			1,438,605	39,566,246	41,004,851	1,346,342	25,488,578	26,834,920	92,263	14,077,668	14,169,931

ELECTRIC OPERATING STATEMENT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	2,115,135	2,115,135	0	1,362,570	1,362,570	0	752,565	752,565
1	536000	Water for Power	0	804,602	804,602	0	518,325	518,325	0	286,277	286,277
1	537000	Hydraulic Expense	2,977,158	1,023,543	4,000,701	1,745,291	659,366	2,404,657	1,231,867	364,177	1,596,044
1	538000	Electric Expense	0	5,446,211	5,446,211	0	3,508,449	3,508,449	0	1,937,762	1,937,762
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	674,519	674,519	0	434,525	434,525	0	239,994	239,994
1	540000	Rent	529,837	787,739	1,317,576	280,374	507,461	787,835	249,463	280,278	529,741
1	540100	MT Trust Funds Land Settlement Rents	3,907,287	0	3,907,287	2,312,807	0	2,312,807	1,594,480	0	1,594,480
MAINTENANCE											
1	541000	Supervision & Engineering	0	248,358	248,358	0	159,992	159,992	0	88,366	88,366
1	542000	Structures	0	296,635	296,635	0	191,092	191,092	0	105,543	105,543
1	543000	Reservoirs, Dams, & Waterways	0	434,019	434,019	0	279,595	279,595	0	154,424	154,424
1	544000	Electric Plant	0	1,909,199	1,909,199	0	1,229,906	1,229,906	0	679,293	679,293
1	545000	Miscellaneous Hydraulic Plant	0	1,833,371	1,833,371	0	1,181,058	1,181,058	0	652,313	652,313
TOTAL HYDRO POWER GENERATION EXP			7,414,282	15,573,331	22,987,613	4,338,472	10,032,339	14,370,811	3,075,810	5,540,992	8,616,802
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,033,728	1,033,728	0	665,928	665,928	0	367,800	367,800
1	547000	Fuel	0	76,765,649	76,765,649	0	49,452,431	49,452,431	0	27,313,218	27,313,218
1	548000	Generation Expense	0	2,148,324	2,148,324	0	1,383,950	1,383,950	0	764,374	764,374
1	549000	Miscellaneous Other Power Generation Expense	0	511,275	511,275	0	329,363	329,363	0	181,912	181,912
1	550000	Rent	0	-27,497	-27,497	0	-17,714	-17,714	0	-9,783	-9,783
MAINTENANCE											
1	551000	Supervision & Engineering	0	764,091	764,091	0	492,227	492,227	0	271,864	271,864
1	552000	Structures	0	2,398	2,398	0	1,545	1,545	0	853	853
1	553000	Generating & Electric Equipment	0	1,969,453	1,969,453	0	1,268,722	1,268,722	0	700,731	700,731
1	554000	Miscellaneous Other Power Generation Plant	0	92,016	92,016	0	59,277	59,277	0	32,739	32,739
TOTAL OTHER POWER GENERATION EXP			0	83,259,437	83,259,437	0	53,635,729	53,635,729	0	29,623,708	29,623,708
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,255,672	286,758,908	306,014,580	0	184,730,090	184,730,090	19,255,672	102,028,818	121,284,490
1	556000	System Control & Load Dispatching	0	517,130	517,130	0	333,135	333,135	0	183,995	183,995
E-557	557XXX	Other Expense	29,256,026	39,368,427	68,624,453	28,816,335	25,361,141	54,177,476	439,691	14,007,286	14,446,977
TOTAL OTHER POWER SUPPLY EXPENSE			48,511,698	326,644,465	375,156,163	28,816,335	210,424,366	239,240,701	19,695,363	116,220,099	135,915,462
TOTAL POWER PRODUCTION O&M EXP			57,364,585	465,043,479	522,408,064	34,501,149	299,581,012	334,082,161	22,863,436	165,462,467	188,325,903

ELECTRIC OPERATING STATEMENT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
---	-------------------------

\*\*\*\*\* 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	2,123,170	2,352,189	158,213	1,367,746	1,525,959	70,806	755,424	826,230
1	561000	Load Dispatching	0	2,141,873	2,141,873	0	1,379,795	1,379,795	0	762,078	762,078
1	562000	Station Expense	0	190,126	190,126	0	122,479	122,479	0	67,647	67,647
1	563000	Overhead Line Expense	0	572,118	572,118	0	368,558	368,558	0	203,560	203,560
1	565000	Transmission of Electricity by Others	0	13,197,329	13,197,329	0	8,501,719	8,501,719	0	4,695,610	4,695,610
1	566000	Miscellaneous Transmission Expense	0	1,497,985	1,497,985	0	965,002	965,002	0	532,983	532,983
1	567000	Rent	0	157,691	157,691	0	101,585	101,585	0	56,106	56,106
MAINTENANCE											
1	568000	Supervision & Engineering	0	602,292	602,292	0	387,997	387,997	0	214,295	214,295
1	569000	Structures	1,172	283,217	284,389	723	182,448	183,171	449	100,769	101,218
1	570000	Station Equipment	0	1,216,135	1,216,135	0	783,434	783,434	0	432,701	432,701
1	571000	Overhead Lines	29,263	1,484,978	1,514,241	17,850	956,623	974,473	11,413	528,355	539,768
1	572000	Underground Lines	0	17,387	17,387	0	11,201	11,201	0	6,186	6,186
1	573000	Service Miscellaneous	0	11,958	11,958	0	7,703	7,703	0	4,255	4,255
TOTAL TRANSMISSION OPERATING EXP			259,454	23,496,259	23,755,713	176,786	15,136,290	15,313,076	82,668	8,359,969	8,442,637
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,945,057	26,945,057	0	17,358,006	17,358,006	0	9,587,051	9,587,051
1	403X40	Depreciation Expense--Transmission Plant	0	9,389,408	9,389,408	0	6,048,657	6,048,657	0	3,340,751	3,340,751
1	404X30	Amortization of Limited-Term Plant	2,785	92,165	94,950	2,785	59,373	62,158	0	32,792	32,792
1	404X20	Amortization of Hydro Licensing Costs	0	553,340	553,340	0	356,462	356,462	0	196,878	196,878
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	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407322	Reg Debit Spokane River Relicense	298	0	298	0	0	0	298	0	298
99	407422	Reg Credit Spokane River Relicense	-164,791	0	-164,791	-139,345	0	-139,345	-25,446	0	-25,446
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	0	16,667	16,667	0	10,737	10,737	0	5,930	5,930
99	407424	Reg Credit Lake CDA CDR Fund	-10,737	0	-10,737	-10,737	0	-10,737	0	0	0
99	407380	Amortization of Wartsila Generators	199,296	0	199,296	153,132	0	153,132	46,164	0	46,164
1	407382	Reg Debit Amt CDA Settlement	0	488,882	488,882	0	314,938	314,938	0	173,944	173,944
99	407382	Reg Debit Amt CDA Settlement	1,319	0	1,319	0	0	0	1,319	0	1,319
99	407482	Reg Credit Amt Lake CDA Settlement	-433,935	0	-433,935	-314,938	0	-314,938	-118,997	0	-118,997
99	407400	Amortization of CCX Credits	-425,280	0	-425,280	0	0	0	-425,280	0	-425,280
99	407420	Amortization of CS2 Levelized Return	-82,150	0	-82,150	0	0	0	-82,150	0	-82,150
99	407450/499	Amortization of BPA Residential Exchange Credit	-4,137,741	0	-4,137,741	-2,863,860	0	-2,863,860	-1,273,881	0	-1,273,881
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,686,972	13,686,972	0	8,817,147	8,817,147	0	4,869,825	4,869,825
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-2,739,732	51,172,491	48,432,759	-825,781	32,965,320	32,139,539	-1,913,951	18,207,171	16,293,220
TOTAL PRODUCTION & TRANS EXPENSE			54,884,307	539,712,229	594,596,536	33,852,154	347,682,622	381,534,776	21,032,153	192,029,607	213,061,760



ELECTRIC OPERATING STATEMENT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	380,016	974,338	1,354,354	228,804	642,556	871,360	151,212	331,782	482,994
3	582000	Station Expense	505,861	13,991	519,852	311,071	9,227	320,298	194,790	4,764	199,554
3	583000	Overhead Line Expense	1,014,561	697,111	1,711,672	601,186	459,731	1,060,917	413,375	237,380	650,755
3	584000	Underground Line Expense	729,638	1,914	731,552	458,857	1,262	460,119	270,781	652	271,433
3	585000	Street Light & Signal System Operation Expense	203,901	0	203,901	42,639	0	42,639	161,262	0	161,262
3	586000	Meter Expense	1,541,993	0	1,541,993	1,424,159	0	1,424,159	117,834	0	117,834
3	587000	Customer Installations Expense	830,608	4,026	834,634	443,658	2,655	446,313	386,950	1,371	388,321
3	588000	Miscellaneous Distribution Expense	2,895,152	2,434,276	5,329,428	2,039,152	1,605,356	3,644,508	856,000	828,920	1,684,920
3	589000	Rent	102,206	261,799	364,005	102,181	172,651	274,832	25	89,148	89,173
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	495,281	914,783	1,410,064	312,075	603,281	915,356	183,206	311,502	494,708
3	591000	Structures	281,939	405	282,344	173,110	267	173,377	108,829	138	108,967
3	592000	Station Equipment	822,967	56,255	879,222	573,218	37,099	610,317	249,749	19,156	268,905
3	593000	Overhead Lines	7,027,087	200	7,027,287	4,184,030	132	4,184,162	2,843,057	68	2,843,125
3	594000	Underground Lines	1,051,812	0	1,051,812	750,716	0	750,716	301,096	0	301,096
3	595000	Line Transformers	735,698	227,542	963,240	584,515	150,059	734,574	151,183	77,483	228,666
3	596000	Street Light & Signal System Maintenance Exp	596,142	0	596,142	436,209	0	436,209	159,933	0	159,933
3	597000	Meters	154,040	0	154,040	110,903	0	110,903	43,137	0	43,137
3	598000	Miscellaneous Distribution Expense	239,814	28,352	268,166	155,096	18,698	173,794	84,718	9,654	94,372
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>19,608,716</b>	<b>5,614,992</b>	<b>25,223,708</b>	<b>12,931,579</b>	<b>3,702,974</b>	<b>16,634,553</b>	<b>6,677,137</b>	<b>1,912,018</b>	<b>8,589,155</b>
99	403X50	Depreciation Expense--Distribution Plant	26,273,670	0	26,273,670	16,699,400	0	16,699,400	9,574,270	0	9,574,270
E-OTX		Taxes Other Than FIT--Distribution	40,065,181	0	40,065,181	35,232,086	0	35,232,086	4,833,095	0	4,833,095
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>85,947,567</b>	<b>5,614,992</b>	<b>91,562,559</b>	<b>64,863,065</b>	<b>3,702,974</b>	<b>68,566,039</b>	<b>21,084,502</b>	<b>1,912,018</b>	<b>22,996,520</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	541,927	541,927	0	356,127	356,127	0	185,800	185,800
2	902000	Meter Reading Expenses	2,416,248	84,399	2,500,647	2,100,634	55,463	2,156,097	315,614	28,936	344,550
E-903	903XXX	Customer Records & Collection Expenses	1,825,635	6,297,438	8,123,073	1,317,707	4,123,432	5,441,139	507,928	2,174,006	2,681,934
2	904000	Uncollectible Accounts	0	2,632,744	2,632,744	0	1,730,108	1,730,108	0	902,636	902,636
2	905000	Misc Customer Accounts	0	218,605	218,605	0	143,656	143,656	0	74,949	74,949
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,241,883</b>	<b>9,775,113</b>	<b>14,016,996</b>	<b>3,418,341</b>	<b>6,408,786</b>	<b>9,827,127</b>	<b>823,542</b>	<b>3,366,327</b>	<b>4,189,869</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	22,534,985	519,692	23,054,677	17,711,071	341,516	18,052,587	4,823,914	178,176	5,002,090
2	909000	Advertising	66,299	-2,202	64,097	50,047	-1,447	48,600	16,252	-755	15,497
2	910000	Misc Customer Service & Info Exp	0	150,902	150,902	0	99,165	99,165	0	51,737	51,737
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>22,601,284</b>	<b>668,392</b>	<b>23,269,676</b>	<b>17,761,118</b>	<b>439,234</b>	<b>18,200,352</b>	<b>4,840,166</b>	<b>229,158</b>	<b>5,069,324</b>

ELECTRIC OPERATING STATEMENT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
---	-------------------------

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	2,563	441,194	443,757	0	289,931	289,931	2,563	151,263	153,826
2	913000	Advertising	3,101	32,289	35,390	3,101	21,219	24,320	0	11,070	11,070
2	916000	Miscellaneous Sales Expenses	238,545	51,338	289,883	224,326	33,737	258,063	14,219	17,601	31,820
<b>TOTAL SALES EXPENSES</b>			<b>244,209</b>	<b>524,821</b>	<b>769,030</b>	<b>227,427</b>	<b>344,887</b>	<b>572,314</b>	<b>16,782</b>	<b>179,934</b>	<b>196,716</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	220,773	21,963,397	22,184,170	115,272	14,429,073	14,544,345	105,501	7,534,324	7,639,825
4	921000	Office Supplies & Expenses	148	4,003,121	4,003,269	88	2,629,890	2,629,978	60	1,373,231	1,373,291
4	922000	Admin Exp Transferred--Credit	0	-47,809	-47,809	0	-31,409	-31,409	0	-16,400	-16,400
4	923000	Outside Services Employed	0	11,073,273	11,073,273	0	7,274,697	7,274,697	0	3,798,576	3,798,576
4	924000	Property Insurance Premium	0	1,262,369	1,262,369	0	829,326	829,326	0	433,043	433,043
4	925XXX	Injuries and Damages	2,451	3,560,651	3,563,102	2,451	2,339,205	2,341,656	0	1,221,446	1,221,446
4	926XXX	Employee Pensions and Benefits	340,390	704,107	1,044,497	251,608	462,570	714,178	88,782	241,537	330,319
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
1	928000	Regulatory Commission Expenses	1,894,332	3,105,788	5,000,120	1,252,813	2,000,749	3,253,562	641,519	1,105,039	1,746,558
4	930000	Miscellaneous General Expenses	369,273	2,819,791	3,189,064	324,282	1,852,490	2,176,772	44,991	967,301	1,012,292
4	931000	Rents	69,719	350,687	420,406	57,432	230,387	287,819	12,287	120,300	132,587
4	935000	Maintenance of General Plant	675,097	7,238,782	7,913,879	216,541	4,755,590	4,972,131	458,556	2,483,192	2,941,748
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,578,510</b>	<b>56,034,157</b>	<b>59,612,667</b>	<b>2,220,487</b>	<b>36,772,568</b>	<b>38,993,055</b>	<b>1,358,023</b>	<b>19,261,589</b>	<b>20,619,612</b>
E-ADP		Depreciation Expense--General Plant	2,346,606	5,563,330	7,909,936	1,288,416	3,654,884	4,943,300	1,058,190	1,908,446	2,966,636
E-CAM		Amortization--Intangible Plant--Software	0	4,113,188	4,113,188	0	2,702,200	2,702,200	0	1,410,988	1,410,988
4		Amortization of Leasehold Imp (404X50)	0	7,423	7,423	0	4,877	4,877	0	2,546	2,546
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>5,925,116</b>	<b>65,718,098</b>	<b>71,643,214</b>	<b>3,508,903</b>	<b>43,134,529</b>	<b>46,643,432</b>	<b>2,416,213</b>	<b>22,583,569</b>	<b>24,999,782</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>173,844,366</b>	<b>622,013,645</b>	<b>795,858,011</b>	<b>123,631,008</b>	<b>401,713,032</b>	<b>525,344,040</b>	<b>50,213,358</b>	<b>220,300,613</b>	<b>270,513,971</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>154,819,380</b>			<b>89,480,192</b>			<b>65,339,188</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,443,496			2,653,641			-210,145
E-FIT		DEFERRED FEDERAL INCOME TAX			25,952,331			12,486,476			13,465,855
<b>ELECTRIC NET OPERATING INCOME</b>					<b>126,423,553</b>			<b>74,340,075</b>			<b>52,083,478</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.715%	34.285%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.948%	34.052%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES—ACCOUNT 555 For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-555-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	174,240,077	174,240,077	0	112,245,458	112,245,458	0	61,994,619	61,994,619
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,255,672	0	19,255,672	0	0	0	19,255,672	0	19,255,672
1	555550	Exchanges - Non Monetary	0	-28,650	-28,650	0	-18,456	-18,456	0	-10,194	-10,194
1	555700	Bookout Purchases	0	111,855,434	111,855,434	0	72,057,271	72,057,271	0	39,798,163	39,798,163
1	555710	Intercompany Purchase	0	692,047	692,047	0	445,817	445,817	0	246,230	246,230
TOTAL ACCOUNT 555			19,255,672	286,758,908	306,014,580	0	184,730,090	184,730,090	19,255,672	102,028,818	121,284,490

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,073,113	5,073,113	0	3,268,099	3,268,099	0	1,805,014	1,805,014
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	34,176,313	34,176,313	0	22,016,381	22,016,381	0	12,159,932	12,159,932
1	557160	Power Supply Expense - Miscellaneous	0	-55,261	-55,261	0	-35,599	-35,599	0	-19,662	-19,662
99	557161	Unbilled Add-Ons	-340,881	0	-340,881	19,490	0	19,490	-360,371	0	-360,371
1	557170	Broker Fees - Power	0	127,702	127,702	0	82,266	82,266	0	45,436	45,436
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-3,206,148	0	-3,206,148	-3,206,148	0	-3,206,148	0	0	0
99	557290	Washington ERM Amortization	31,505,495	0	31,505,495	31,505,495	0	31,505,495	0	0	0
99	557380	Idaho PCA Deferred	-18,572,747	0	-18,572,747	0	0	0	-18,572,747	0	-18,572,747
99	557390	Idaho PCA Amortization	19,051,605	0	19,051,605	0	0	0	19,051,605	0	19,051,605
1	557610	Other Expenses - Exposure	0	810	810	0	522	522	0	288	288
1	557700	Turbine Gas Bookout Expense	0	45,750	45,750	0	29,472	29,472	0	16,278	16,278
TOTAL ACCOUNT 557			29,256,026	39,368,427	68,624,453	28,816,335	25,361,141	54,177,476	439,691	14,007,286	14,446,977

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-903-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,825,635	5,715,412	7,541,047	1,317,707	3,755,883	5,073,590	507,928	1,959,529	2,467,457
12	903920	A/R Sold - Program Fees	0	395,590	395,590	0	249,815	249,815	0	145,775	145,775
12	903930	A/R Sold - Maturity Yield Fee	0	186,436	186,436	0	117,734	117,734	0	68,702	68,702
TOTAL ACCOUNT 903			1,825,635	6,297,438	8,123,073	1,317,707	4,123,432	5,441,139	507,928	2,174,006	2,681,934

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.715%	34.285%
E-ALL	12	Net Electric Plant	100.000%	63.150%	36.850%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-908-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	600	519,692	520,292	0	341,516	341,516	600	178,176	178,776
99	908600	DSM Tariff Rider Expense Offset	20,341,370	0	20,341,370	16,976,568	0	16,976,568	3,364,802	0	3,364,802
99	908610	Limited Income Tax Refund Program	290,423	0	290,423	290,423	0	290,423	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	692,014	0	692,014	444,080	0	444,080	247,934	0	247,934
99	908990	DSM Amortization	1,210,578	0	1,210,578	0	0	0	1,210,578	0	1,210,578
TOTAL ACCOUNT 908			22,534,985	519,692	23,054,677	17,711,071	341,516	18,052,587	4,823,914	178,176	5,002,090

ALLOCATION RATIOS:

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

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-12A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	950,677,391	614,824,232	335,853,159	
E-OPS	Operating & Maintenance Expense	669,055,854	433,622,638	235,433,216	
E-OPS	Book Depreciation & Amortization	73,050,004	47,672,169	25,377,835	
E-OTX	Taxes Other than FIT	53,752,153	44,049,233	9,702,920	
	Net Operating Income Before FIT	154,819,380	89,480,192	65,339,188	
E-INT	Less: Interest Expense	56,095,526	35,347,643	20,747,883	
E-SCM	Add: Schedule M Additions	74,707,245	49,712,495	24,994,750	
E-SCM	Less: Schedule M Deductions	161,483,779	93,064,178	68,419,601	
	Taxable Net Operating Income	11,947,320	10,780,866	1,166,454	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,181,562	3,773,303	408,259	
1	Production Tax Credit	(1,738,066)	(1,119,662)	(618,404)	
	Total Net Federal Income Tax	2,443,496	2,653,641	-210,145	
E-DTE	Deferred FIT	25,952,331	12,486,476	13,465,855	
	Total Net FIT/Deferred FIT	28,395,827	15,140,117	13,255,710	
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%

<b>ELECTRIC SCHEDULE M ITEMS</b> For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
---	-------------------------

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	3,660,382	3,660,382	0	2,311,531	2,311,531	0	1,348,851	1,348,851
2	997002 Injuries and Damages	0	386,754	386,754	0	254,155	254,155	0	132,599	132,599
12	997003 Salvage	0	-3,743,471	-3,743,471	0	-2,364,002	-2,364,002	0	-1,379,469	-1,379,469
99	997004 Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005 FAS106 Current Retiree Medical Accrual	0	-277,567	-277,567	0	-182,350	-182,350	0	-95,217	-95,217
99	997007 Idaho PCA	478,858	0	478,858	0	0	0	478,858	0	478,858
99	997008 Idaho DSM Book Amortization	1,210,578	0	1,210,578	0	0	0	1,210,578	0	1,210,578
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,792	-21,792	0	-12,036	-12,036
1	997012 N.E. Tank Farm Diesel Spill	0	-11,502	-11,502	0	-7,410	-7,410	0	-4,092	-4,092
4	997015 Airplane Lease Payments	0	225,011	225,011	0	147,823	147,823	0	77,188	77,188
12	997016 Redemption Expense Amortization	0	1,262,650	1,262,650	0	797,363	797,363	0	465,287	465,287
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	982,027	0	982,027	2,603,871	0	2,603,871	-1,621,844	0	-1,621,844
4	997018 DSM Tariff Rider		-131	-131	0	-86	-86	0	-45	-45
1	997019 CSS Temporary Service Fees	247,366	0	247,366	49,320	0	49,320	198,046	0	198,046
4	997020 FAS87 Current Pension Accrual	0	-13,032,910	-13,032,910	0	-8,562,101	-8,562,101	0	-4,470,809	-4,470,809
99	997021 Wartsilla Generators Amortization	199,296	0	199,296	46,164	0	46,164	153,132	0	153,132
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	1,250,412	1,250,412	0	789,635	789,635	0	460,777	460,777
99	997033 BPA Residential Exchange	3,373,684	0	3,373,684	2,328,052	0	2,328,052	1,045,632	0	1,045,632
99	997034 Montana Hydro Settlement	239,229	0	239,229	124,478	0	124,478	114,751	0	114,751
4	997052 Noxon Spill	0	382,649	382,649	0	251,385	251,385	0	131,264	131,264
2	997066 Miscellaneous Schedule M Additions	0	-338,718	-338,718	0	-222,589	-222,589	0	-116,129	-116,129
99	997064 Chicago Climate Exchange	-408,592	0	-408,592	0	0	0	-408,592	0	-408,592
99	997065 Amortization - Unbilled Revenue Add-Ins	488,517	0	488,517	438,019	0	438,019	50,498	0	50,498
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	28,722,108	46,663,911	75,386,019	18,022,344	30,184,459	48,206,803	10,699,764	16,479,452	27,179,216
	TOTAL SCHEDULE M ADDITIONS	38,313,603	36,393,642	74,707,245	26,336,474	23,376,021	49,712,495	11,977,129	13,017,621	24,994,750



ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
--	-------------------------

			***** 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	3,319,536	3,319,536	0	2,138,445	2,138,445	0	1,181,091	1,181,091
99	997043	Washington Deferred Power Costs	-28,299,347	0	-28,299,347	-28,299,347	0	-28,299,347	0	0	0
1	997044	Non-Monetary Power Costs	0	28,650	28,650	0	18,456	18,456	0	10,194	10,194
1	997045	Section 199 Manufacturing Deduction	0	4,788,683	4,788,683	0	3,084,870	3,084,870	0	1,703,813	1,703,813
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)	-239,936	0	-239,936	0	0	0	-239,936	0	-239,936
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	132,673,016	132,673,016	0	84,832,453	84,832,453	0	47,840,563	47,840,563
99	997050	CS2 Levelized Return	82,150	0	82,150	0	0	0	82,150	0	82,150
99	997051	Wind Generation AFUDC - ID	114,881	0	114,881	0	0	0	114,881	0	114,881
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	164,456	0	164,456	139,321	0	139,321	25,135	0	25,135
99	997058	Colstrip Settlement - ID	-746,502	0	-746,502	0	0	0	-746,502	0	-746,502
99	997059	Colstrip Settlement - WA	-2,539,712	0	-2,539,712	-2,539,712	0	-2,539,712	0	0	0
1	997061	CDA Lake Settlement - AN	0	19,916,666	19,916,666	0	12,830,316	12,830,316	0	7,086,350	7,086,350
99	997061	CDA Lake Settlement	-3,370	0	-3,370	32,210	0	32,210	-35,580	0	-35,580
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	128,825	128,825	0	67,267	67,267
1	997063	CDA Lake Settlement - AN	0	27,314,079	27,314,079	0	17,595,730	17,595,730	0	9,718,349	9,718,349
99	997063	CDA Lake Settlement	523,641	0	523,641	389,492	0	389,492	134,149	0	134,149
1	997067	CDA IPA Fund	0	4,000,000	4,000,000	0	2,576,800	2,576,800	0	1,423,200	1,423,200
TOTAL SCHEDULE M DEDUCTIONS			-30,926,943	192,410,722	161,483,779	-30,256,028	123,320,206	93,064,178	-670,915	69,090,516	68,419,601

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.715%	34.285%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.948%	34.052%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.194%	38.806%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.941%	36.059%
E-ALL	12	Net Electric Plant	100.000%	63.150%	36.850%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-12A
--	-------------------------

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	38,568,154	24,706,759	13,861,395
99	410100	Deferred Federal Income Tax Expense - Washington	-10,574,912	-10,574,912	0
99	410100	Deferred Federal Income Tax Expense - Idaho	202,807	0	202,807
		Sub-Total	28,196,049	14,131,847	14,064,202
14	411100	Deferred Federal Income Tax Expense - Allocated	446,917	286,295	160,622
99	411100	Deferred Federal Income Tax Expense - Washington	-1,931,666	-1,931,666	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-758,969	0	-758,969
		Sub-Total	-2,243,718	-1,645,371	-598,347
		Total Deferred Federal Income Tax Expense	25,952,331	12,486,476	13,465,855

E-ALL	14	Net Allocated Schedule M's	100.000%	64.060%	35.940%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-INT-12A
---	-------------------------

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	1,581,346,898	1,005,336,822	576,010,076
	Interest Deduction for FIT Calculation	56,095,526	35,347,643	20,747,883
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 October 31, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-12A
--	-------------------------

\*\*\*\*\* 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	1,361,725	1,361,725	0	877,223	877,223	0	484,502	484,502
1	408150	R&P Property Tax--Production	0	8,900,804	8,900,804	0	5,733,898	5,733,898	0	3,166,906	3,166,906
1	408180	R&P Property Tax--Transmission	0	3,201,497	3,201,497	0	2,062,404	2,062,404	0	1,139,093	1,139,093
1	409100	State Income Tax--Montana & Oregon	0	204,976	204,976	0	132,046	132,046	0	72,930	72,930
TOTAL PRODUCTION & TRANSMISSION			0	13,686,972	13,686,972	0	8,817,147	8,817,147	0	4,869,825	4,869,825
DISTRIBUTION											
99	408110	State Excise Tax	17,240,835	0	17,240,835	17,240,835	0	17,240,835	0	0	0
99	408120	Municipal Occupation & License Tax	18,233,191	0	18,233,191	15,303,495	0	15,303,495	2,929,696	0	2,929,696
99	408160	Miscellaneous State or Local Tax--WA & ID	9,004	0	9,004	0	0	0	9,004	0	9,004
99	408170	R&P Property Tax--Distribution	4,355,223	0	4,355,223	2,687,756	0	2,687,756	1,667,467	0	1,667,467
99	409100	State Income Tax--Idaho	226,928	0	226,928	0	0	0	226,928	0	226,928
TOTAL DISTRIBUTION			40,065,181	0	40,065,181	35,232,086	0	35,232,086	4,833,095	0	4,833,095
TOTAL TAXES OTHER THAN FIT			40,065,181	13,686,972	53,752,153	35,232,086	8,817,147	44,049,233	4,833,095	4,869,825	9,702,920

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	86,860	26,044,026	26,130,886	86,860	16,777,562	16,864,422	0	9,266,464	9,266,464
1	303000	Misc Intangible Plant	153,179	2,080,772	2,233,951	153,179	1,340,433	1,493,612	0	740,339	740,339
4	C-IPL	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721	0	52,593	52,593
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	13,689,381	13,689,381	0	8,993,376	8,993,376	0	4,696,005	4,696,005
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,201,252	7,201,252	0	4,730,935	4,730,935	0	2,470,317	2,470,317
<b>TOTAL INTANGIBLE PLANT</b>			<b>240,039</b>	<b>49,168,745</b>	<b>49,408,784</b>	<b>240,039</b>	<b>31,943,027</b>	<b>32,183,066</b>	<b>0</b>	<b>17,225,718</b>	<b>17,225,718</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,231,546	2,231,546	0	1,437,562	1,437,562	0	793,984	793,984
1	311XXX	Structures & Improvements	0	124,917,817	124,917,817	0	80,472,058	80,472,058	0	44,445,759	44,445,759
1	312000	Boiler Plant	0	164,352,801	164,352,801	0	105,876,074	105,876,074	0	58,476,727	58,476,727
1	314000	Turbogenerator Units	0	47,862,538	47,862,538	0	30,833,047	30,833,047	0	17,029,491	17,029,491
1	315000	Accessory Electric Equipment	0	26,498,029	26,498,029	0	17,070,030	17,070,030	0	9,427,999	9,427,999
1	316000	Miscellaneous Power Plant Equipment	0	15,584,728	15,584,728	0	10,039,682	10,039,682	0	5,545,046	5,545,046
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>381,447,459</b>	<b>381,447,459</b>	<b>0</b>	<b>245,728,453</b>	<b>245,728,453</b>	<b>0</b>	<b>135,719,006</b>	<b>135,719,006</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	55,837,961	55,837,961	0	35,970,814	35,970,814	0	19,867,147	19,867,147
1	331XXX	Structures & Improvements	0	39,974,876	39,974,876	0	25,751,815	25,751,815	0	14,223,061	14,223,061
1	332XXX	Reservoirs, Dams, & Waterways	0	116,889,156	116,889,156	0	75,299,994	75,299,994	0	41,589,162	41,589,162
1	333000	Waterwheels, Turbines, & Generators	0	131,798,711	131,798,711	0	84,904,730	84,904,730	0	46,893,981	46,893,981
1	334000	Accessory Electric Equipment	0	31,550,592	31,550,592	0	20,324,891	20,324,891	0	11,225,701	11,225,701
1	335XXX	Miscellaneous Power Plant Equipment	0	6,884,355	6,884,355	0	4,434,901	4,434,901	0	2,449,454	2,449,454
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,288,118	1,288,118	0	711,445	711,445
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>384,935,214</b>	<b>384,935,214</b>	<b>0</b>	<b>247,975,263</b>	<b>247,975,263</b>	<b>0</b>	<b>136,959,951</b>	<b>136,959,951</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	15,631,268	15,631,268	0	10,069,663	10,069,663	0	5,561,605	5,561,605
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867	0	7,494,813	7,494,813
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	198,041,418	198,041,418	0	127,578,281	127,578,281	0	70,463,137	70,463,137
1	345000	Accessory Electric Equipment	0	15,889,071	15,889,071	0	10,235,740	10,235,740	0	5,653,331	5,653,331
1	346000	Miscellaneous Power Plant Equipment	0	1,355,266	1,355,266	0	873,062	873,062	0	482,204	482,204
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>274,736,038</b>	<b>274,736,038</b>	<b>0</b>	<b>176,984,956</b>	<b>176,984,956</b>	<b>0</b>	<b>97,751,082</b>	<b>97,751,082</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,041,118,711</b>	<b>1,041,118,711</b>	<b>0</b>	<b>670,688,672</b>	<b>670,688,672</b>	<b>0</b>	<b>370,430,039</b>	<b>370,430,039</b>

ELECTRIC UTILITY PLANT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,697,270	15,697,270	0	10,112,181	10,112,181	0	5,585,089	5,585,089
1	352XXX	Structures & Improvements	0	15,805,080	15,805,080	0	10,181,633	10,181,633	0	5,623,447	5,623,447
1	353000	Station Equipment	0	173,802,169	173,802,169	0	111,963,357	111,963,357	0	61,838,812	61,838,812
1	354000	Towers & Fixtures	0	17,103,987	17,103,987	0	11,018,388	11,018,388	0	6,085,599	6,085,599
1	355000	Poles & Fixtures	0	128,905,855	128,905,855	0	83,041,152	83,041,152	0	45,864,703	45,864,703
1	356000	Overhead Conductors & Devices	0	104,077,370	104,077,370	0	67,046,642	67,046,642	0	37,030,728	37,030,728
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,678,455	1,678,455	0	927,033	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,501,032	1,501,032	0	829,040	829,040
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,206,101	1,206,101	0	666,145	666,145
TOTAL TRANSMISSION PLANT			0	462,199,537	462,199,537	0	297,748,941	297,748,941	0	164,450,596	164,450,596
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,199,545	0	4,199,545	3,235,214	0	3,235,214	964,331	0	964,331
99	360400	Land Easements	73,731	0	73,731	64,977	0	64,977	8,754	0	8,754
99	361000	Structures & Improvements	12,605,883	0	12,605,883	9,294,946	0	9,294,946	3,310,937	0	3,310,937
99	362000	Station Equipment	88,019,052	0	88,019,052	56,987,157	0	56,987,157	31,031,895	0	31,031,895
99	364000	Poles, Towers, & Fixtures	201,831,387	0	201,831,387	122,506,944	0	122,506,944	79,324,443	0	79,324,443
99	365000	Overhead Conductors & Devices	131,842,620	0	131,842,620	78,015,909	0	78,015,909	53,826,711	0	53,826,711
99	366000	Underground Conduit	72,177,373	0	72,177,373	44,437,732	0	44,437,732	27,739,641	0	27,739,641
99	367000	Underground Conductors & Devices	117,529,795	0	117,529,795	75,024,294	0	75,024,294	42,505,501	0	42,505,501
99	368000	Line Transformers	163,201,045	0	163,201,045	105,166,112	0	105,166,112	58,034,933	0	58,034,933
99	369XXX	Services	111,673,981	0	111,673,981	68,932,257	0	68,932,257	42,741,724	0	42,741,724
99	370000	Meters	42,130,401	0	42,130,401	16,110,052	0	16,110,052	26,020,349	0	26,020,349
99	373XXX	Street Light & Signal Systems	28,173,922	0	28,173,922	15,630,832	0	15,630,832	12,543,090	0	12,543,090
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			973,458,735	0	973,458,735	595,406,426	0	595,406,426	378,052,309	0	378,052,309
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,981,791	2,801,004	371,881	1,301,957	1,673,838	447,332	679,834	1,127,166
4	390XXX	Structures & Improvements	6,283,615	27,347,573	33,631,188	1,710,116	17,966,262	19,676,378	4,573,499	9,381,311	13,954,810
4	391XXX	Office Furniture & Equipment	0	21,945,852	21,945,852	0	14,417,547	14,417,547	0	7,528,305	7,528,305
4	392XXX	Transportation Equipment	7,048,708	4,802,736	11,851,444	4,906,327	3,155,205	8,061,532	2,142,381	1,647,531	3,789,912
4	393000	Stores Equipment	308,068	821,937	1,130,005	120,240	539,980	660,220	187,828	281,957	469,785
4	394000	Tools, Shop & Garage Equipment	1,764,327	3,419,140	5,183,467	1,323,056	2,246,238	3,569,294	441,271	1,172,902	1,614,173
4	395000	Laboratory Equipment	414,411	1,766,183	2,180,594	251,194	1,160,312	1,411,506	163,217	605,871	769,088
4	396XXX	Power Operated Equipment	17,261,067	6,368,393	23,629,460	11,125,442	4,183,779	15,309,221	6,135,625	2,184,614	8,320,239
4	397XXX	Communications Equipment	10,421,139	41,113,093	51,534,232	5,756,470	27,009,658	32,766,128	4,664,669	14,103,435	18,768,104
4	398000	Miscellaneous Equipment	7,313	371,142	378,455	2,125	243,825	245,950	5,188	127,317	132,505
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			44,327,861	109,937,840	154,265,701	25,566,851	72,224,763	97,791,614	18,761,010	37,713,077	56,474,087
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,314,079	27,314,079	0	17,595,730	17,595,730	0	9,718,349	9,718,349
TOTAL PLANT IN SERVICE			1,018,026,635	1,689,738,912	2,707,765,547	621,213,316	1,090,201,133	1,711,414,449	396,813,319	599,537,779	996,351,098
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,018,026,635	1,689,738,912	2,707,765,547	621,213,316	1,090,201,133	1,711,414,449	396,813,319	599,537,779	996,351,098

ELECTRIC UTILITY PLANT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
1	108X01	Steam Production Plant	0	247,084,530	247,084,530	0	159,171,854	159,171,854	0	87,912,676	87,912,676
1	108000	Hydro Production Plant	0	93,383,009	93,383,009	0	60,157,334	60,157,334	0	33,225,675	33,225,675
1	108X03	Other Production Plant	0	49,258,021	49,258,021	0	31,732,017	31,732,017	0	17,526,004	17,526,004
1	108X04	Transmission Plant	0	153,907,780	153,907,780	0	99,147,392	99,147,392	0	54,760,388	54,760,388
E-ADP	108X05	Distribution Plant	294,312,920	0	294,312,920	179,810,478	0	179,810,478	114,502,442	0	114,502,442
E-ADP	108X06	General Plant - Non-Transportation	14,537,375	41,129,385	55,666,760	8,089,494	27,020,361	35,109,855	6,447,881	14,109,024	20,556,905
E-ADP	108X07	General Plant - Transportation	3,791,467	2,583,318	6,374,785	2,639,097	1,697,137	4,336,234	1,152,370	886,181	2,038,551
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-223,365	-223,365	0	-143,892	-143,892	0	-79,473	-79,473
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>312,641,762</b>	<b>587,122,678</b>	<b>899,764,440</b>	<b>190,539,069</b>	<b>378,782,203</b>	<b>569,321,272</b>	<b>122,102,693</b>	<b>208,340,475</b>	<b>330,443,168</b>
<b>ACCUMULATED AMORTIZATION</b>											
1	111X20/30	Intangible Plant--Production & Transmission	12,790	3,736,420	3,749,210	12,790	2,407,002	2,419,792	0	1,329,418	1,329,418
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	75,300	75,300	0	49,469	49,469	0	25,831	25,831
E-CAM	111X08	Intangible Plant-Computer Software	0	9,673,494	9,673,494	0	6,355,099	6,355,099	0	3,318,395	3,318,395
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>123,468</b>	<b>13,485,646</b>	<b>13,609,114</b>	<b>123,468</b>	<b>8,811,854</b>	<b>8,935,322</b>	<b>0</b>	<b>4,673,792</b>	<b>4,673,792</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>705,261,405</b>	<b>1,089,130,588</b>	<b>1,794,391,993</b>	<b>430,550,779</b>	<b>702,607,076</b>	<b>1,133,157,855</b>	<b>274,710,626</b>	<b>386,523,512</b>	<b>661,234,138</b>

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 October 31, 2009 Average of Monthly Averages Basis	Report ID: E-APL-12A
---	-------------------------

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	705,261,405	1,089,130,588	1,794,391,993	430,550,779	702,607,076	1,133,157,855	274,710,626	386,523,512	661,234,138
	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)	12,441,527	0	12,441,527	7,885,669	0	7,885,669	4,555,858	0	4,555,858
4	Deferred Gain on Sale of General Office (190850)	0	183,028	183,028	0	120,242	120,242	0	62,786	62,786
12	Deferred F.I.T. - Plant In Service (282900)	0	-243,360,936	-243,360,936	0	-153,682,431	-153,682,431	0	-89,678,505	-89,678,505
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,981,099	-8,981,099	0	-5,900,223	-5,900,223	0	-3,080,876	-3,080,876
99	ADFIT - Boulder Park Idaho Write Off (190040)	652,183	0	652,183	0	0	0	652,183	0	652,183
99	Spokane River Relicensing (283322)	-6,790	0	-6,790	0	0	0	-6,790	0	-6,790
1	ADFIT - Lake CDA CDR Fund (283324)	0	-434,275	-434,275	0	-279,760	-279,760	0	-154,515	-154,515
99	ADFIT - MT Lease Payments (283365)	-2,728,488	0	-2,728,488	-1,799,382	0	-1,799,382	-929,106	0	-929,106
1	ADFIT - MT Lease Payments (283382)	-196,057	-8,469,843	-8,665,900	-152,486	-5,456,273	-5,608,759	-43,571	-3,013,570	-3,057,141
12	Electric portion of Bond Redemptions (283850)	0	-2,940,237	-2,940,237	0	-1,856,760	-1,856,760	0	-1,083,477	-1,083,477
1	Colstrip PCB (283200)	0	-622,866	-622,866	0	-401,250	-401,250	0	-221,616	-221,616
	TOTAL ACCUM DEFERRED INCOME TAX	10,162,375	-264,626,228	-254,463,853	5,933,801	-167,456,455	-161,522,654	4,228,574	-97,169,773	-92,941,199
	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)	5,490,767	0	5,490,767	3,941,063	0	3,941,063	1,549,704	0	1,549,704
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)	736,617	0	736,617	0	0	0	736,617	0	736,617
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	859,730	0	859,730	0	0	0	859,730	0	859,730
99	Invest in Exchange Power (124900, 124930)	25,316,592	0	25,316,592	25,316,592	0	25,316,592	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)	-2,212,046	0	-2,212,046	-708,922	0	-708,922	-1,503,124	0	-1,503,124
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	59,058	0	59,058	0	0	0	59,058	0	59,058
1	Lake CDA CDR Refund (182324)	0	9,950,000	9,950,000	0	6,409,790	6,409,790	0	3,540,210	3,540,210
99	Montana Riverbed Settlement (186360)	7,795,679	0	7,795,679	5,141,089	0	5,141,089	2,654,590	0	2,654,590
99	Nez Perce Settlement - Idaho (186800)	324,689	0	324,689	0	0	0	324,689	0	324,689
4	Gain on Sale of General Office Bldg (253850)	0	-522,912	-522,912	0	-343,532	-343,532	0	-179,380	-179,380
	TOTAL OTHER ADJUSTMENTS	31,991,670	9,427,088	41,418,758	27,635,363	6,066,258	33,701,621	4,356,307	3,360,830	7,717,137
	NET RATE BASE	747,415,450	833,931,448	1,581,346,898	464,119,943	541,216,879	1,005,336,822	283,295,507	292,714,569	576,010,076

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%	63.150%	36.850%
E-ALL	13	Net Electric General Plant	100.000%	63.265%	36.735%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
--	-------------------------

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,659,052	2,636,127	707,880	315,044
8		Utility 8	4,353	0	3,003	1,350
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		<u>3,673,108</u>	<u>2,643,793</u>	<u>712,920</u>	<u>316,394</u>
7	404X32 PC Software	Utility 7	1,650,013	1,188,735	319,212	142,066
8		Utility 8	85,773	0	59,166	26,607
9		Utility 9	0	0	0	0
	TOTAL		<u>1,735,786</u>	<u>1,188,735</u>	<u>378,378</u>	<u>168,673</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>
	TOTAL		<u>5,419,197</u>	<u>3,839,951</u>	<u>1,093,291</u>	<u>485,954</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
--	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	6,140,028	4,423,522	1,187,850	528,656
8	Utility 8	129,242	0	89,151	40,091
9	Utility 9	682,340	539,076	143,264	0
9	Utility 9 - Washington	100,283	79,228	21,055	0
9	Utility 9 - Idaho	362,184	286,140	76,044	0
		<u>7,414,077</u>	<u>5,327,966</u>	<u>1,517,364</u>	<u>568,747</u>
7	403X70 Utility 7	1,952	1,406	378	168
9	Utility 9	14,107	11,145	2,962	0
TOTAL ACCOUNT 403		<u>16,059</u>	<u>12,551</u>	<u>3,340</u>	<u>168</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT  
For Twelve Months Ended October 31, 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	298,150	0	0	0	0	298,150	0	0	298,150	0	0	0
99		Utility 2	415,668	0	0	0	0	0	0	0	0	415,668	0	415,668
7		Utility 7	2,430,275	0	0	1,750,867	1,750,867	0	0	470,161	470,161	0	209,247	209,247
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
<b>TOTAL ACCOUNT</b>			<b>4,440,178</b>	<b>371,881</b>	<b>447,332</b>	<b>1,981,791</b>	<b>2,801,004</b>	<b>396,980</b>	<b>91,800</b>	<b>525,479</b>	<b>1,014,259</b>	<b>415,668</b>	<b>209,247</b>	<b>624,915</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	2,227,662	450,428	1,157,360	619,874	2,227,662	0	0	0	0	0	0	0
99		Utility 1	873,218	0	0	0	0	873,218	0	0	873,218	0	0	0
99		Utility 2	3,225,262	0	0	0	0	0	0	0	0	3,225,262	0	3,225,262
7		Utility 7	33,100,627	0	0	23,847,016	23,847,016	0	0	6,403,647	6,403,647	0	2,849,964	2,849,964
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,594,461	1,259,688	0	0	1,259,688	334,773	0	0	334,773	0	0	0
9		Utility 9 - Idaho	4,324,008	0	3,416,139	0	3,416,139	0	907,869	0	907,869	0	0	0
9		Utility 9 - Allocated	3,646,250	0	0	2,880,683	2,880,683	0	0	765,567	765,567	0	0	0
<b>TOTAL ACCOUNT</b>			<b>48,991,488</b>	<b>1,710,116</b>	<b>4,573,499</b>	<b>27,347,573</b>	<b>33,631,188</b>	<b>1,207,991</b>	<b>907,869</b>	<b>7,169,214</b>	<b>9,285,074</b>	<b>3,225,262</b>	<b>2,849,964</b>	<b>6,075,226</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	847,436	0	0	847,436	847,436	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	29,285,459	0	0	21,098,416	21,098,416	0	0	5,665,565	5,665,565	0	2,521,478	2,521,478
8		Utility 8	379,070	0	0	0	0	0	0	261,482	261,482	0	117,588	117,588
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>30,511,965</b>	<b>0</b>	<b>0</b>	<b>21,945,852</b>	<b>21,945,852</b>	<b>0</b>	<b>0</b>	<b>5,927,047</b>	<b>5,927,047</b>	<b>0</b>	<b>2,639,066</b>	<b>2,639,066</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	10,146,976	4,272,427	1,732,674	4,141,875	10,146,976	0	0	0	0	0	0	0
99		Utility 1	4,262,489	0	0	0	0	2,737,263	931,618	593,608	4,262,489	0	0	0
99		Utility 2	1,935,556	0	0	0	0	0	0	0	0	1,935,556	0	1,935,556
7		Utility 7	159,012	0	0	114,559	114,559	0	0	30,762	30,762	0	13,691	13,691
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	802,365	633,900	0	0	633,900	168,465	0	0	168,465	0	0	0
9		Utility 9 - Idaho	518,590	0	409,707	0	409,707	0	108,883	0	108,883	0	0	0
9		Utility 9 - Allocated	691,486	0	0	546,302	546,302	0	0	145,184	145,184	0	0	0
<b>TOTAL ACCOUNT</b>			<b>18,516,474</b>	<b>4,906,327</b>	<b>2,142,381</b>	<b>4,802,736</b>	<b>11,851,444</b>	<b>2,905,728</b>	<b>1,040,501</b>	<b>769,554</b>	<b>4,715,783</b>	<b>1,935,556</b>	<b>13,691</b>	<b>1,949,247</b>

COMMON GENERAL PLANT  
 For Twelve Months Ended October 31, 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	340,445	12,141	16,669	311,635	340,445	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,326	0	0	0	0	0	0	0	0	57,326	0	57,326
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	136,827	108,099	0	0	108,099	28,728	0	0	28,728	0	0	0
9		Utility 9 - Idaho	216,646	0	171,159	0	171,159	0	45,487	0	45,487	0	0	0
9		Utility 9 - Allocated	645,919	0	0	510,302	510,302	0	0	135,617	135,617	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,481,434</b>	<b>120,240</b>	<b>187,828</b>	<b>821,937</b>	<b>1,130,005</b>	<b>112,999</b>	<b>45,487</b>	<b>135,617</b>	<b>294,103</b>	<b>57,326</b>	<b>0</b>	<b>57,326</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,421,307	1,288,314	433,747	1,699,246	3,421,307	0	0	0	0	0	0	0
99		Utility 1	1,872,122	0	0	0	0	990,540	455,305	426,277	1,872,122	0	0	0
99		Utility 2	968,413	0	0	0	0	0	0	0	0	968,413	0	968,413
7		Utility 7	2,066,290	0	0	1,488,638	1,488,638	0	0	399,744	399,744	0	177,908	177,908
8		Utility 8	874,711	0	0	0	0	0	0	603,376	603,376	0	271,335	271,335
9		Utility 9 - Wa	43,975	34,742	0	0	34,742	9,233	0	0	9,233	0	0	0
9		Utility 9 - Idaho	9,524	0	7,524	0	7,524	0	2,000	0	2,000	0	0	0
9		Utility 9 - Allocated	292,714	0	0	231,256	231,256	0	0	61,458	61,458	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,549,056</b>	<b>1,323,056</b>	<b>441,271</b>	<b>3,419,140</b>	<b>5,183,467</b>	<b>999,773</b>	<b>457,305</b>	<b>1,490,855</b>	<b>2,947,933</b>	<b>968,413</b>	<b>449,243</b>	<b>1,417,656</b>
	395000	Laboratory Equipment												
99		Utility 0	1,650,779	232,990	157,405	1,260,384	1,650,779	0	0	0	0	0	0	0
99		Utility 1	348,206	0	0	0	0	113,315	36,956	197,935	348,206	0	0	0
99		Utility 2	282,418	0	0	0	0	0	0	0	0	282,418	0	282,418
7		Utility 7	327,869	0	0	236,210	236,210	0	0	63,430	63,430	0	28,230	28,230
8		Utility 8	9,613	0	0	0	0	0	0	6,631	6,631	0	2,982	2,982
9		Utility 9 - Wa	23,042	18,204	0	0	18,204	4,838	0	0	4,838	0	0	0
9		Utility 9 - Idaho	7,356	0	5,812	0	5,812	0	1,544	0	1,544	0	0	0
9		Utility 9 - Allocated	341,234	0	0	269,589	269,589	0	0	71,645	71,645	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,990,517</b>	<b>251,194</b>	<b>163,217</b>	<b>1,766,183</b>	<b>2,180,594</b>	<b>118,153</b>	<b>38,500</b>	<b>339,641</b>	<b>496,294</b>	<b>282,418</b>	<b>31,212</b>	<b>313,630</b>
	396XXX	Power Operated Equipment												
99		Utility 0	21,918,791	10,626,503	5,783,050	5,509,238	21,918,791	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	631,536	498,939	0	0	498,939	132,597	0	0	132,597	0	0	0
9		Utility 9 - Idaho	446,275	0	352,575	0	352,575	0	93,700	0	93,700	0	0	0
9		Utility 9 - Allocated	582,255	0	0	460,005	460,005	0	0	122,250	122,250	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,896,286</b>	<b>11,125,442</b>	<b>6,135,625</b>	<b>6,368,393</b>	<b>23,629,460</b>	<b>2,720,980</b>	<b>856,732</b>	<b>597,578</b>	<b>4,175,290</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Twelve Months Ended October 31, 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
	397XXX	Communication Equipment												
99		Utility 0	37,369,642	5,397,634	1,944,912	30,027,096	37,369,642	0	0	0	0	0	0	0
99		Utility 1	650,149	0	0	0	0	368,530	281,619	0	650,149	0	0	0
99		Utility 2	503,642	0	0	0	0	0	0	0	0	503,642	0	503,642
7		Utility 7	7,355,762	0	0	5,299,385	5,299,385	0	0	1,423,046	1,423,046	0	633,331	633,331
8		Utility 8	928,081	0	0	0	0	0	0	640,190	640,190	0	287,891	287,891
9		Utility 9 - Wa	454,200	358,836	0	0	358,836	95,364	0	0	95,364	0	0	0
9		Utility 9 - Idaho	3,442,556	0	2,719,757	0	2,719,757	0	722,799	0	722,799	0	0	0
9		Utility 9 - Allocated	7,324,455	0	0	5,786,612	5,786,612	0	0	1,537,843	1,537,843	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,028,487</b>	<b>5,756,470</b>	<b>4,664,669</b>	<b>41,113,093</b>	<b>51,534,232</b>	<b>463,894</b>	<b>1,004,418</b>	<b>3,601,079</b>	<b>5,069,391</b>	<b>503,642</b>	<b>921,222</b>	<b>1,424,864</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,487	0	2,359	1,128	3,487	0	0	0	0	0	0	0
99		Utility 1	3,917	0	0	0	0	0	0	3,917	3,917	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	504,665	0	0	363,581	363,581	0	0	97,632	97,632	0	43,452	43,452
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,690	2,125	0	0	2,125	565	0	0	565	0	0	0
9		Utility 9 - Idaho	3,581	0	2,829	0	2,829	0	752	0	752	0	0	0
9		Utility 9 - Allocated	8,143	0	0	6,433	6,433	0	0	1,710	1,710	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>526,483</b>	<b>2,125</b>	<b>5,188</b>	<b>371,142</b>	<b>378,455</b>	<b>565</b>	<b>752</b>	<b>103,259</b>	<b>104,576</b>	<b>0</b>	<b>43,452</b>	<b>43,452</b>
		<b>TOTAL GENERAL PLANT</b>	<b>202,932,368</b>	<b>25,566,851</b>	<b>18,761,010</b>	<b>109,937,840</b>	<b>154,265,701</b>	<b>8,927,063</b>	<b>4,443,364</b>	<b>20,659,323</b>	<b>34,029,750</b>	<b>7,432,119</b>	<b>7,204,799</b>	<b>14,636,918</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 October 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
---	-------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,446,345	38,446,345	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,589	-85,589	0	0
99	108X06	Utility 1	3,815,879	0	3,815,879	0
99	108X06	Utility 2	1,862,659	0	0	1,862,659
7	108X06	Utility 7	8,604,414	6,198,964	1,664,610	740,840
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-341,158	-245,784	-66,000	-29,374
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	774,459	0	534,222	240,237
9	108X06	Utility 9	14,369,936	11,352,824	3,017,112	0
Total			67,446,945	55,666,760	8,965,823	2,814,362

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,795,673	5,795,673	0	0
99	108X07	Utility 1	669,145	0	669,145	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	883,878	0	0	883,878
7	108X07	Utility 7	27,637	19,911	5,347	2,380
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	707,813	559,201	148,612	0
9	108X07	Utility 9	0	0	0	0
Total			8,084,146	6,374,785	823,104	886,258

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 October 31, 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
<b>DISTRIBUTION PLANT:</b>											
E-PLT		Plant in Service	973,458,735	0	973,458,735	595,406,426	0	595,406,426	378,052,309	0	378,052,309
E-PLT	360200	Less Land and Land Rights	4,199,545	0	4,199,545	3,235,214	0	3,235,214	964,331	0	964,331
		Depreciable Distribution Plant	969,259,190	0	969,259,190	592,171,212	0	592,171,212	377,087,978	0	377,087,978
		Percentage		0.000%	100.000%		61.095%			38.905%	
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
108X05		Accumulated Depreciation		0	294,312,920	179,810,478			114,502,442		
99	108X05	Accumulated Depreciation	294,312,920	0	294,312,920	179,810,478	0	179,810,478	114,502,442	0	114,502,442
<b>JURISDICTIONAL ALLOCATION:</b>											
<b>GENERAL PLANT - NON TRANSPORTATION</b>											
E-PLT		General Plant In Service	44,327,861	109,937,840	154,265,701	25,566,851	72,224,763	97,791,614	18,761,010	37,713,077	56,474,087
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,981,791	2,801,004	371,881	1,301,957	1,673,838	447,332	679,834	1,127,166
E-PLT	392XXX	Less: General Transportation Plant	7,048,708	4,802,736	11,851,444	4,906,327	3,155,205	8,061,532	2,142,381	1,647,531	3,789,912
		Depreciable Non Transport General Plant	36,459,940	103,153,313	139,613,253	20,288,643	67,767,601	88,056,244	16,171,297	35,385,712	51,557,009
		Percentage		73.885%	100.000%		14.532%			11.583%	
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,129,385	55,666,760	8,089,494			6,447,881		
	403X60	Common Depreciation Expense (C-DEP)		3,666,615	4,962,598	721,165			574,818		
	403X60	Washington Depreciation Expense (C-DEP)			79,228	79,228			0		
	403X60	Idaho Depreciation Expense (C-DEP)			286,140	0			286,140		
	403X60	Depreciation Expense		1,848,466	2,474,446	450,053			175,927		
4	108X06	Accumulated Depreciation--Electric General Plant	14,537,375	41,129,385	55,666,760	8,089,494	27,020,361	35,109,855	6,447,881	14,109,024	20,556,905
4	403X60	Depreciation Expense (C-DEP)	1,295,983	3,666,615	4,962,598	721,165	2,408,819	3,129,984	574,818	1,257,796	1,832,614
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	365,368	0	365,368	79,228	0	79,228	286,140	0	286,140
4	403X60	Depreciation Expense	625,980	1,848,466	2,474,446	450,053	1,214,368	1,664,421	175,927	634,098	810,025
		Total Depreciation Expense	2,287,331	5,515,081	7,802,412	1,250,446	3,623,187	4,873,633	1,036,885	1,891,894	2,928,779
<b>GENERAL PLANT--TRANSPORTATION</b>											
E-PLT	392XXX	Transportation General Plant	7,048,708	4,802,736	11,851,444	4,906,327	3,155,205	8,061,532	2,142,381	1,647,531	3,789,912
		Percentage		40.524%	100.000%		41.399%			18.077%	
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,583,318	6,374,785	2,639,097			1,152,370		
	403X70	Depreciation Expense (C-DEP)		5,086	12,551	5,196			2,269		
	403X70	Depreciation Expense		43,163	94,973	32,774			19,036		
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,791,467	2,583,318	6,374,785	2,639,097	1,697,137	4,336,234	1,152,370	886,181	2,038,551
4	403X70	Depreciation Expense (C-DEP)	7,465	5,086	12,551	5,196	3,341	8,537	2,269	1,745	4,014
4	403X70	Depreciation Expense	51,810	43,163	94,973	32,774	28,356	61,130	19,036	14,807	33,843
		Total Depreciation Expense	59,275	48,249	107,524	37,970	31,697	69,667	21,305	16,552	37,857
<b>ALLOCATION RATIOS:</b>											
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 October 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
--	-------------------------

\*\*\*\*\* 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	577,807	0	0	577,807	577,807	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	18,199,397	0	0	13,111,574	13,111,574	0	0	3,520,855	3,520,855	0	1,566,968	1,566,968
8		Utility 8	21,765	0	0	0	0	0	0	15,013	15,013	0	6,752	6,752
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,845,409</b>	<b>0</b>	<b>0</b>	<b>13,689,381</b>	<b>13,689,381</b>	<b>0</b>	<b>0</b>	<b>3,535,868</b>	<b>3,535,868</b>	<b>46,440</b>	<b>1,573,720</b>	<b>1,620,160</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	850,349	0	0	850,349	850,349	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	8,815,312	0	0	6,350,903	6,350,903	0	0	1,705,410	1,705,410	0	758,998	758,998
8		Utility 8	613,376	0	0	0	0	0	0	423,107	423,107	0	190,269	190,269
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,289,626</b>	<b>0</b>	<b>0</b>	<b>7,201,252</b>	<b>7,201,252</b>	<b>0</b>	<b>0</b>	<b>2,139,106</b>	<b>2,139,106</b>	<b>0</b>	<b>949,267</b>	<b>949,267</b>
		<b>TOTAL</b>	<b>29,746,992</b>	<b>0</b>	<b>0</b>	<b>21,043,947</b>	<b>21,043,947</b>	<b>249,449</b>	<b>168,450</b>	<b>5,715,718</b>	<b>6,133,617</b>	<b>46,440</b>	<b>2,522,987</b>	<b>2,569,427</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 October 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
---	-------------------------

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	710,682	710,682	0	0
99		Utility 1	4,731	0	4,731	0
99		Utility 2 - Oregon	17,415	0	0	17,415
7		Utility 7	12,427,003	8,952,910	2,404,128	1,069,965
8		Utility 8	472,809	0	326,144	146,665
9		Utility 9	12,533	9,902	2,631	0
		<b>Total</b>	<b>13,645,173</b>	<b>9,673,494</b>	<b>2,737,634</b>	<b>1,234,045</b>
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	95,382	68,717	18,453	8,212
9		Utility 9	8,332	6,583	1,749	0
		<b>Total</b>	<b>103,714</b>	<b>75,300</b>	<b>20,202</b>	<b>8,212</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%

COMMON ACCUMULATED AMORTIZATION  
& AMORTIZATION EXPENSE--SOFTWARE  
For Twelve Months Ended October 31, 2009  
Average of Monthly Averages Basis

Report ID:  
E-CAM-12A

\*\*\*\*\* 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	13,689,381	13,689,381	0	8,993,376	8,993,376	0	4,696,005	4,696,005
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,201,252	7,201,252	0	4,730,935	4,730,935	0	2,470,317	2,470,317
		Total Intangible Plant - Software	0	20,890,633	20,890,633	0	13,724,311	13,724,311	0	7,166,322	7,166,322
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111.38 & .48)		9,673,494	9,673,494	0			0		
		Amortization Expense (404X3X)		4,113,188	4,113,188	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111.38 & .48)	0	9,673,494	9,673,494	0	6,355,099	6,355,099	0	3,318,395	3,318,395
4		Amortization Expense (404X3X)	0	4,113,188	4,113,188	0	2,702,200	2,702,200	0	1,410,988	1,410,988
		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 October 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
---	-------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-10,706,015	-7,713,041	-2,071,186	-921,788
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,605,056	-1,268,058	-336,998	0
Total			<u>-12,311,071</u>	<u>-8,981,099</u>	<u>-2,408,184</u>	<u>-921,788</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%