

ELECTRIC RATE OF RETURN For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	10,765,020	6,286,554	4,478,466
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	10,765,020	6,270,275	4,494,745
E-APL		Electric Net Rate Base	1,637,464,778	1,040,377,728	597,087,050
		RATE OF RETURN	0.657%	0.603%	0.753%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent	11/30/2009	356,250 100.000%	233,996 65.683%	122,254 34.317%
3	E-OPS	Direct Distribution Operating Expense Percent		1,429,524 100.000%	924,307 64.658%	505,217 35.342%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008			
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267
		Total		19,391,576	12,992,692	6,398,884
		Percentage		100.000%	67.002%	32.998%
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668
		Total		11,234,645	7,806,378	3,428,267
		Percentage		100.000%	69.485%	30.515%
		Number of Customers		354,732	233,087	121,645
		Percentage		100.000%	65.708%	34.292%
		Net Direct Plant		664,541,627	402,643,453	261,898,174
		Percentage		100.000%	60.590%	39.410%
4		Total Percentages Percent		400.000%	262.785%	137.215%
		Percent		100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
Input	1/1/2009	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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North 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		708,852,132 100.000%	433,092,881 61.098%	275,759,251 38.902%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent		6,418,392 100.000%	4,098,459 63.855%	2,319,933 36.145%	
12	E-PLT	Net Electric Plant Percent		1,852,442,189 100.000%	1,168,837,036 63.097%	683,605,153 36.903%	
13	E-PLT	Net Electric General Plant Percent		98,033,803 100.000%	61,882,492 63.124%	36,151,311 36.876%	
14	E-SCM	Net Allocated Schedule M's Percent		-2,581,343 100.000%	-1,586,362 61.455%	-994,981 38.545%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

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

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

SPECIAL MANUAL ADJUSTMENTS: 12/31/08

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

ELECTRIC OPERATING STATEMENT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	23,607,412	0	23,607,412	15,519,596	0	15,519,596	8,087,816	0	8,087,816
99	442200	Commercial - Firm & Int.	21,411,022	0	21,411,022	14,958,543	0	14,958,543	6,452,479	0	6,452,479
1	442300	Industrial	8,902,663	0	8,902,663	3,625,611	0	3,625,611	5,277,052	0	5,277,052
99	444000	Public Street & Highway Lighting	557,580	0	557,580	373,664	0	373,664	183,916	0	183,916
99	499XXX	Unbilled Revenue	5,936,657	0	5,936,657	3,866,229	0	3,866,229	2,070,428	0	2,070,428
99	448000	Interdepartmental Revenue	82,576	0	82,576	65,684	0	65,684	16,892	0	16,892
		TOTAL SALES TO ULTIMATE CUSTOMERS	60,497,910	0	60,497,910	38,409,327	0	38,409,327	22,088,583	0	22,088,583
1	447XXX	Sales for Resale	0	16,494,771	16,494,771	0	10,625,931	10,625,931	0	5,868,840	5,868,840
		TOTAL SALES OF ELECTRICITY	60,497,910	16,494,771	76,992,681	38,409,327	10,625,931	49,035,258	22,088,583	5,868,840	27,957,423
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	51,299	0	51,299	30,401	0	30,401	20,898	0	20,898
1	453000	Sales of Water & Water Power	0	30,128	30,128	0	19,408	19,408	0	10,720	10,720
1	454000	Rent from Electric Property	226,385	2,730	229,115	147,724	1,759	149,483	78,661	971	79,632
1	456XXX	Other Electric Revenues	11,918	2,442,996	2,454,914	8,057	1,573,778	1,581,835	3,861	869,218	873,079
		TOTAL OTHER OPERATING REVENUE	289,602	2,475,854	2,765,456	186,182	1,594,945	1,781,127	103,420	880,909	984,329
		TOTAL ELECTRIC REVENUE	60,787,512	18,970,625	79,758,137	38,595,509	12,220,876	50,816,385	22,192,003	6,749,749	28,941,752
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	55,681	55,681	0	35,870	35,870	0	19,811	19,811
1	501000	Fuel	0	3,017,315	3,017,315	0	1,943,754	1,943,754	0	1,073,561	1,073,561
1	502000	Steam Expense	0	312,690	312,690	0	201,435	201,435	0	111,255	111,255
1	505000	Electric Expense	0	54,576	54,576	0	35,158	35,158	0	19,418	19,418
1	506000	Miscellaneous Steam Power Generation Expense	30,754	195,442	226,196	0	125,904	125,904	30,754	69,538	100,292
1	507000	Rent	0	2,245	2,245	0	1,446	1,446	0	799	799
MAINTENANCE											
1	510000	Supervision & Engineering	0	46,573	46,573	0	30,002	30,002	0	16,571	16,571
1	511000	Structures	0	69,365	69,365	0	44,685	44,685	0	24,680	24,680
1	512000	Boiler Plant	0	350,228	350,228	0	225,617	225,617	0	124,611	124,611
1	513000	Electric Plant	0	493,563	493,563	0	317,953	317,953	0	175,610	175,610
1	514000	Miscellaneous Steam Plant	0	53,060	53,060	0	34,181	34,181	0	18,879	18,879
		TOTAL STEAM POWER GENERATION EXP	30,754	4,650,738	4,681,492	0	2,996,005	2,996,005	30,754	1,654,733	1,685,487

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

***** 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	179,432	179,432	0	115,590	115,590	0	63,842	63,842
1	536000	Water for Power	0	62,366	62,366	0	40,176	40,176	0	22,190	22,190
1	537000	Hydraulic Expense	322,274	165,269	487,543	126,486	106,466	232,952	195,788	58,803	254,591
1	538000	Electric Expense	0	437,143	437,143	0	281,608	281,608	0	155,535	155,535
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	50,621	50,621	0	32,610	32,610	0	18,011	18,011
1	540000	Rent	446,003	59,305	505,308	280,374	38,204	318,578	165,629	21,101	186,730
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	29,211	29,211	0	18,818	18,818	0	10,393	10,393
1	542000	Structures	0	63,995	63,995	0	41,226	41,226	0	22,769	22,769
1	543000	Reservoirs, Dams, & Waterways	0	17,846	17,846	0	11,496	11,496	0	6,350	6,350
1	544000	Electric Plant	0	184,946	184,946	0	119,142	119,142	0	65,804	65,804
1	545000	Miscellaneous Hydraulic Plant	0	31,557	31,557	0	20,329	20,329	0	11,228	11,228
TOTAL HYDRO POWER GENERATION EXP			768,277	1,281,691	2,049,968	406,860	825,665	1,232,525	361,417	456,026	817,443
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	74,638	74,638	0	48,082	48,082	0	26,556	26,556
1	547000	Fuel	0	4,799,667	4,799,667	0	3,091,945	3,091,945	0	1,707,722	1,707,722
1	548000	Generation Expense	0	173,326	173,326	0	111,657	111,657	0	61,669	61,669
1	549000	Miscellaneous Other Power Generation Expense	0	39,985	39,985	0	25,758	25,758	0	14,227	14,227
1	550000	Rent	0	-2,911	-2,911	0	-1,875	-1,875	0	-1,036	-1,036
MAINTENANCE											
1	551000	Supervision & Engineering	0	26,410	26,410	0	17,013	17,013	0	9,397	9,397
1	552000	Structures	0	12	12	0	8	8	0	4	4
1	553000	Generating & Electric Equipment	0	68,486	68,486	0	44,119	44,119	0	24,367	24,367
1	554000	Miscellaneous Other Power Generation Plant	0	6,183	6,183	0	3,983	3,983	0	2,200	2,200
TOTAL OTHER POWER GENERATION EXP			0	5,185,796	5,185,796	0	3,340,690	3,340,690	0	1,845,106	1,845,106
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,592,675	24,012,853	25,605,528	0	15,469,080	15,469,080	1,592,675	8,543,773	10,136,448
1	556000	System Control & Load Dispatching	0	44,365	44,365	0	28,580	28,580	0	15,785	15,785
E-557	557XXX	Other Expense	5,193,900	2,198,638	7,392,538	3,818,661	1,416,363	5,235,024	1,375,239	782,275	2,157,514
TOTAL OTHER POWER SUPPLY EXPENSE			6,786,575	26,255,856	33,042,431	3,818,661	16,914,023	20,732,684	2,967,914	9,341,833	12,309,747
TOTAL POWER PRODUCTION O&M EXP			7,585,606	37,374,081	44,959,687	4,225,521	24,076,383	28,301,904	3,360,085	13,297,698	16,657,783

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	159,178	178,262	13,184	102,542	115,726	5,900	56,636	62,536
1	561000	Load Dispatching	0	198,147	198,147	0	127,646	127,646	0	70,501	70,501
1	562000	Station Expense	0	13,779	13,779	0	8,876	8,876	0	4,903	4,903
1	563000	Overhead Line Expense	0	6,899	6,899	0	4,444	4,444	0	2,455	2,455
1	565000	Transmission of Electricity by Others	0	1,145,965	1,145,965	0	738,231	738,231	0	407,734	407,734
1	566000	Miscellaneous Transmission Expense	0	1,923	1,923	0	1,239	1,239	0	684	684
1	567000	Rent	0	6,889	6,889	0	4,438	4,438	0	2,451	2,451
MAINTENANCE											
1	568000	Supervision & Engineering	0	44,929	44,929	0	28,943	28,943	0	15,986	15,986
1	569000	Structures	0	30,547	30,547	0	19,678	19,678	0	10,869	10,869
1	570000	Station Equipment	0	34,120	34,120	0	21,980	21,980	0	12,140	12,140
1	571000	Overhead Lines	0	67,805	67,805	0	43,680	43,680	0	24,125	24,125
1	572000	Underground Lines	0	179	179	0	115	115	0	64	64
1	573000	Service Miscellaneous	0	2,327	2,327	0	1,499	1,499	0	828	828
TOTAL TRANSMISSION OPERATING EXP			19,084	1,712,687	1,731,771	13,184	1,103,311	1,116,495	5,900	609,376	615,276
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,277,020	2,277,020	0	1,466,856	1,466,856	0	810,164	810,164
1	403X40	Depreciation Expense--Transmission Plant	0	794,539	794,539	0	511,842	511,842	0	282,697	282,697
1	404X30	Amortization of Limited-Term Plant	232	7,666	7,898	232	4,938	5,170	0	2,728	2,728
1	404X20	Amortization of Hydro Licensing Costs	0	76,099	76,099	0	49,023	49,023	0	27,076	27,076
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X70	Amortization of Leased Transportation Vehicles	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 Debit Spokane River Relicense	99	0	99	0	0	0	99	0	99
99	407422	Reg Credit Spokane River Relicense	-30,981	0	-30,981	-30,981	0	-30,981	0	0	0
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	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Reg Debit Amt CDA Settlement	0	51,487	51,487	0	33,168	33,168	0	18,319	18,319
99	407382	Reg Debit Amt CDA Settlement	440	0	440	0	0	0	440	0	440
99	407482	Reg Credit Amt Lake CDA Settlement	-33,168	0	-33,168	-33,168	0	-33,168	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	1,415	0	1,415	0	0	0	1,415	0	1,415
99	407450/499	Amortization of BPA Residential Exchange Credit	-1,016,064	0	-1,016,064	-670,794	0	-670,794	-345,270	0	-345,270
E-OTX		Taxes Other Than FIT--Prod & Trans	0	-652,353	-652,353	0	-420,246	-420,246	0	-232,107	-232,107
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-892,718	2,554,458	1,661,740	-526,352	1,645,581	1,119,229	-366,366	908,877	542,511
TOTAL PRODUCTION & TRANS EXPENSE			6,711,972	41,641,226	48,353,198	3,712,353	26,825,275	30,537,628	2,999,619	14,815,951	17,815,570

ELECTRIC OPERATING STATEMENT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	28,787	77,120	105,907	13,707	49,864	63,571	15,080	27,256	42,336
3	582000	Station Expense	55,583	0	55,583	29,474	0	29,474	26,109	0	26,109
3	583000	Overhead Line Expense	60,845	40,192	101,037	62,866	25,987	88,853	-2,021	14,205	12,184
3	584000	Underground Line Expense	38,156	0	38,156	25,959	0	25,959	12,197	0	12,197
3	585000	Street Light & Signal System Operation Expense	24,420	0	24,420	3,299	0	3,299	21,121	0	21,121
3	586000	Meter Expense	156,646	0	156,646	146,095	0	146,095	10,551	0	10,551
3	587000	Customer Installations Expense	66,269	0	66,269	33,110	0	33,110	33,159	0	33,159
3	588000	Miscellaneous Distribution Expense	245,659	213,084	458,743	157,069	137,776	294,845	88,590	75,308	163,898
3	589000	Rent	4,407	14,501	18,908	4,105	9,376	13,481	302	5,125	5,427
MAINTENANCE:											
3	590000	Supervision & Engineering	40,647	51,771	92,418	21,293	33,474	54,767	19,354	18,297	37,651
3	591000	Structures	13,872	0	13,872	11,149	0	11,149	2,723	0	2,723
3	592000	Station Equipment	94,331	7,595	101,926	37,227	4,911	42,138	57,104	2,684	59,788
3	593000	Overhead Lines	389,592	0	389,592	215,517	0	215,517	174,075	0	174,075
3	594000	Underground Lines	33,751	0	33,751	31,225	0	31,225	2,526	0	2,526
3	595000	Line Transformers	58,856	20,581	79,437	41,822	13,307	55,129	17,034	7,274	24,308
3	596000	Street Light & Signal System Maintenance Exp	88,539	0	88,539	61,798	0	61,798	26,741	0	26,741
3	597000	Meters	11,294	0	11,294	10,195	0	10,195	1,099	0	1,099
3	598000	Miscellaneous Distribution Expense	17,870	0	17,870	18,397	0	18,397	-527	0	-527
TOTAL DISTRIBUTION OPERATING EXP			1,429,524	424,844	1,854,368	924,307	274,695	1,199,002	505,217	150,149	655,366
99	403X50	Depreciation Expense--Distribution Plant	2,274,195	0	2,274,195	1,442,525	0	1,442,525	831,670	0	831,670
E-OTX		Taxes Other Than FIT--Distribution	3,398,892	0	3,398,892	2,976,707	0	2,976,707	422,185	0	422,185
TOTAL DISTRIBUTION EXPENSES			7,102,611	424,844	7,527,455	5,343,539	274,695	5,618,234	1,759,072	150,149	1,909,221
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	54,867	54,867	0	36,038	36,038	0	18,829	18,829
2	902000	Meter Reading Expenses	198,490	13,728	212,218	177,344	9,017	186,361	21,146	4,711	25,857
E-903	903XXX	Customer Records & Collection Expenses	157,349	588,372	745,721	108,048	385,473	493,521	49,301	202,899	252,200
2	904000	Uncollectible Accounts	0	262,381	262,381	0	172,340	172,340	0	90,041	90,041
2	905000	Misc Customer Accounts	0	31,849	31,849	0	20,919	20,919	0	10,930	10,930
TOTAL CUSTOMER ACCOUNTS EXPENSES			355,839	951,197	1,307,036	285,392	623,787	909,179	70,447	327,410	397,857
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,394,410	50,906	2,445,316	1,686,652	33,437	1,720,089	707,758	17,469	725,227
2	909000	Advertising	5,404	53	5,457	4,047	35	4,082	1,357	18	1,375
2	910000	Misc Customer Service & Info Exp	0	10,116	10,116	0	6,644	6,644	0	3,472	3,472
TOTAL CUSTOMER SERVICE & INFO EXP			2,399,814	61,075	2,460,889	1,690,699	40,116	1,730,815	709,115	20,959	730,074

ELECTRIC OPERATING STATEMENT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	34,117	34,117	0	22,409	22,409	0	11,708	11,708
2	913000	Advertising	0	36,011	36,011	0	23,653	23,653	0	12,358	12,358
2	916000	Miscellaneous Sales Expenses	20,493	5,444	25,937	18,893	3,576	22,469	1,600	1,868	3,468
TOTAL SALES EXPENSES			20,493	75,572	96,065	18,893	49,638	68,531	1,600	25,934	27,534
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	15,665	1,868,492	1,884,157	5,759	1,227,525	1,233,284	9,906	640,967	650,873
4	921000	Office Supplies & Expenses	24	291,089	291,113	24	191,234	191,258	0	99,855	99,855
4	922000	Admin Exp Transferred--Credit	0	-6,426	-6,426	0	-4,222	-4,222	0	-2,204	-2,204
4	923000	Outside Services Employed	0	1,311,334	1,311,334	0	861,494	861,494	0	449,840	449,840
4	924000	Property Insurance Premium	0	100,329	100,329	0	65,912	65,912	0	34,417	34,417
4	925XXX	Injuries and Damages	0	250,020	250,020	0	164,253	164,253	0	85,767	85,767
4	926XXX	Employee Pensions and Benefits	29,663	39,722	69,385	22,264	26,096	48,360	7,399	13,626	21,025
4	927000	Franchise Requirements	150	0	150	0	0	0	150	0	150
1	928000	Regulatory Commission Expenses	140,735	294,992	435,727	104,124	190,034	294,158	36,611	104,958	141,569
4	930000	Miscellaneous General Expenses	12,992	152,866	165,858	12,429	100,427	112,856	563	52,439	53,002
4	931000	Rents	0	19,337	19,337	0	12,704	12,704	0	6,633	6,633
4	935000	Maintenance of General Plant	49,575	520,422	569,997	12,073	341,896	353,969	37,502	178,526	216,028
TOTAL ADMIN & GEN OPERATING EXP			248,804	4,842,177	5,090,981	156,673	3,177,353	3,334,026	92,131	1,664,824	1,756,955
E-ADP		Depreciation Expense--General Plant	203,986	479,422	683,408	109,343	314,962	424,305	94,643	164,460	259,103
E-CAM		Amortization--Intangible Plant--Software	0	380,976	380,976	0	250,286	250,286	0	130,690	130,690
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
TOTAL ADMIN & GENERAL EXPENSES			452,790	5,703,194	6,155,984	266,016	3,743,008	4,009,024	186,774	1,960,186	2,146,960
TOTAL EXPENSES BEFORE FIT			17,043,519	48,857,108	65,900,627	11,316,892	31,556,519	42,873,411	5,726,627	17,300,589	23,027,216
NET OPERATING INCOME BEFORE FIT					13,857,510			7,942,974			5,914,536
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,949,336			2,968,337			1,980,999
E-FIT		DEFERRED FEDERAL INCOME TAX			-1,856,846			-1,311,917			-544,929
ELECTRIC NET OPERATING INCOME					10,765,020			6,286,554			4,478,466

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.683%	34.317%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.658%	35.342%
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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-555-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	14,545,722	14,545,722	0	9,370,354	9,370,354	0	5,175,368	5,175,368
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,592,675	0	1,592,675	0	0	0	1,592,675	0	1,592,675
1	555550	Exchanges - Non Monetary	0	-99,072	-99,072	0	-63,822	-63,822	0	-35,250	-35,250
1	555700	Bookout Purchases	0	9,516,273	9,516,273	0	6,130,383	6,130,383	0	3,385,890	3,385,890
1	555710	Intercompany Purchase	0	49,930	49,930	0	32,165	32,165	0	17,765	17,765
TOTAL ACCOUNT 555			1,592,675	24,012,853	25,605,528	0	15,469,080	15,469,080	1,592,675	8,543,773	10,136,448

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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-557-1A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	418,412	418,412	0	269,541	269,541	0	148,871	148,871
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	1,643,090	1,643,090	0	1,058,479	1,058,479	0	584,611	584,611
1	557160	Power Supply Expense - Miscellaneous	0	28,840	28,840	0	18,579	18,579	0	10,261	10,261
99	557161	Unbilled Add-Ons	428,001	0	428,001	341,206	0	341,206	86,795	0	86,795
1	557170	Broker Fees - Power	0	8,903	8,903	0	5,735	5,735	0	3,168	3,168
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	978,756	0	978,756	978,756	0	978,756	0	0	0
99	557290	Washington ERM Amortization	2,457,241	0	2,457,241	2,457,241	0	2,457,241	0	0	0
99	557380	Idaho PCA Deferred	318,484	0	318,484	0	0	0	318,484	0	318,484
99	557390	Idaho PCA Amortization	943,193	0	943,193	0	0	0	943,193	0	943,193
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	99,393	99,393	0	64,029	64,029	0	35,364	35,364
TOTAL ACCOUNT 557			5,193,900	2,198,638	7,392,538	3,818,661	1,416,363	5,235,024	1,375,239	782,275	2,157,514

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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-903-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	157,349	550,202	707,551	108,048	361,389	469,437	49,301	188,813	238,114
12	903920	A/R Sold - Program Fees	0	38,170	38,170	0	24,084	24,084	0	14,086	14,086
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			157,349	588,372	745,721	108,048	385,473	493,521	49,301	202,899	252,200

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.683%	34.317%
E-ALL	12	Net Electric Plant	100.000%	63.097%	36.903%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-908-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	50,906	50,906	0	33,437	33,437	0	17,469	17,469
99	908600	DSM Tariff Rider Expense Offset	2,090,191	0	2,090,191	1,479,462	0	1,479,462	610,729	0	610,729
99	908610	Limited Income Tax Refund Program	25,738	0	25,738	25,738	0	25,738	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	249,568	0	249,568	181,452	0	181,452	68,116	0	68,116
99	908990	DSM Amortization	28,913	0	28,913	0	0	0	28,913	0	28,913
TOTAL ACCOUNT 908			2,394,410	50,906	2,445,316	1,686,652	33,437	1,720,089	707,758	17,469	725,227

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.683%	34.317%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	79,758,137	50,816,385	28,941,752
E-OPS	Operating & Maintenance Expense	57,500,797	36,659,952	20,840,845
E-OPS	Book Depreciation & Amortization	5,653,291	3,656,998	1,996,293
E-OTX	Taxes Other than FIT	2,746,539	2,556,461	190,078
	Net Operating Income Before FIT	13,857,510	7,942,974	5,914,536
E-INT	Less: Monthly Interest Expense	4,690,296	3,048,307	1,641,989
E-SCM	Add: Schedule M Additions	11,003,598	6,279,818	4,723,780
E-SCM	Less: Schedule M Deductions	5,488,778	2,344,962	3,143,816
	Taxable Net Operating Income	14,682,034	8,829,523	5,852,511
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,138,712	3,090,333	2,048,379
1	Production Tax Credit	(189,376)	(121,996)	(67,380)
	Total Net Federal Income Tax	4,949,336	2,968,337	1,980,999
E-DTE	Deferred FIT	-1,856,846	-1,311,917	-544,929
	Total Net FIT/Deferred FIT	3,092,490	1,656,420	1,436,070

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 November 30, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	301,096	301,096	0	189,983	189,983	0	111,113	111,113
2	997002	Injuries and Damages	0	225	225	0	148	148	0	77	77
12	997003	Salvage	0	-139,407	-139,407	0	-87,962	-87,962	0	-51,445	-51,445
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	27,576	27,576	0	18,116	18,116	0	9,460	9,460
99	997007	Idaho PCA	1,261,677	0	1,261,677	0	0	0	1,261,677	0	1,261,677
99	997008	Idaho DSM Book Amortization	28,913	0	28,913	0	0	0	28,913	0	28,913
1	997009	Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
1	997012	N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	19,251	19,251	0	12,647	12,647	0	6,604	6,604
12	997016	Redemption Expense Amortization	0	115,122	115,122	0	72,639	72,639	0	42,483	42,483
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018	DSM Tariff Rider	339,348	0	339,348	80,363	0	80,363	258,985	0	258,985
4	997018	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019	CSS Temporary Service Fees	21,221	0	21,221	4,950	0	4,950	16,271	0	16,271
4	997020	FAS87 Current Pension Accrual	0	1,053,218	1,053,218	0	691,922	691,922	0	361,296	361,296
99	997021	Wartsilla 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	65,760	65,760	0	38,461	38,461
99	997033	BPA Residential Exchange	-290,505	0	-290,505	-182,215	0	-182,215	-108,290	0	-108,290
99	997034	Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
2	997066	Miscellaneous Schedule M Additions	0	866,073	866,073	0	568,863	568,863	0	297,210	297,210
99	997064	Chicago Climate Exchange	-34,757	0	-34,757	0	0	0	-34,757	0	-34,757
99	997065	Amortization - Unbilled Revenue Add-Ins	483,835	0	483,835	394,569	0	394,569	89,266	0	89,266
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	2,486,667	4,016,341	6,503,008	1,554,745	2,598,314	4,153,059	931,922	1,418,027	2,349,949
		TOTAL SCHEDULE M ADDITIONS	4,642,701	6,360,897	11,003,598	2,151,204	4,128,614	6,279,818	2,491,497	2,232,283	4,723,780

ELECTRIC SCHEDULE M ITEMS For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	268,021	268,021	0	172,659	172,659	0	95,362	95,362
99	997043	Washington Deferred Power Costs	-3,435,997	0	-3,435,997	-3,435,997	0	-3,435,997	0	0	0
1	997044	Non-Monetary Power Costs	0	99,072	99,072	0	63,822	63,822	0	35,250	35,250
1	997045	Section 199 Manufacturing Deduction	0	500,000	500,000	0	322,100	322,100	0	177,900	177,900
4	997046	Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-20,737	0	-20,737	0	0	0	-20,737	0	-20,737
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	8,110,293	8,110,293	0	5,178,828	5,178,828	0	2,931,465	2,931,465
99	997050	CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051	Wind Generation AFUDC - ID	8,624	0	8,624	0	0	0	8,624	0	8,624
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	30,882	0	30,882	30,981	0	30,981	-99	0	-99
99	997058	Colstrip Settlement - ID	-30,754	0	-30,754	0	0	0	-30,754	0	-30,754
99	997059	Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0
1	997061	CDA Lake Settlement - AN	0	0	0	0	0	0	0	0	0
99	997061	CDA Lake Settlement	-11,860	0	-11,860	0	0	0	-11,860	0	-11,860
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606
1	997063	CDA Lake Settlement - AN	0	-51,487	-51,487	0	-33,168	-33,168	0	-18,319	-18,319
99	997063	CDA Lake Settlement	32,728	0	32,728	33,168	0	33,168	-440	0	-440
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M DEDUCTIONS			-3,453,462	8,942,240	5,488,778	-3,370,014	5,714,976	2,344,962	-83,448	3,227,264	3,143,816

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.683%	34.317%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.658%	35.342%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.098%	38.902%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.855%	36.145%
E-ALL	12	Net Electric Plant	100.000%	63.097%	36.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	319,055	196,075	122,980
99	410100	Deferred Federal Income Tax Expense - Washington	-1,042,668	-1,042,668	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-481,701	0	-481,701
		Sub-Total	-1,205,314	-846,593	-358,721
14	411100	Deferred Federal Income Tax Expense - Allocated	-266,144	-163,559	-102,585
99	411100	Deferred Federal Income Tax Expense - Washington	-301,765	-301,765	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-83,623	0	-83,623
		Sub-Total	-651,532	-465,324	-186,208
		Total Deferred Federal Income Tax Expense	-1,856,846	-1,311,917	-544,929
E-ALL	14	Net Allocated Schedule M's	100.000%	61.455%	38.545%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Weighted Cost		3.516%	3.300%
E-APL	Net Rate Base	1,637,464,778	1,040,377,728	597,087,050
	Interest Deduction for FIT Calculation	56,283,554	36,579,681	19,703,873
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	103,755	103,755	0	66,839	66,839	0	36,916	36,916
1	408150	R&P Property Tax--Production	0	-708,824	-708,824	0	-456,624	-456,624	0	-252,200	-252,200
1	408180	R&P Property Tax--Transmission	0	-149,354	-149,354	0	-96,214	-96,214	0	-53,140	-53,140
1	409100	State Income Tax--Montana & Oregon	0	102,070	102,070	0	65,753	65,753	0	36,317	36,317
TOTAL PRODUCTION & TRANSMISSION			0	-652,353	-652,353	0	-420,246	-420,246	0	-232,107	-232,107
DISTRIBUTION											
99	408110	State Excise Tax	2,100,934	0	2,100,934	2,100,934	0	2,100,934	0	0	0
99	408120	Municipal Occupation & License Tax	1,420,763	0	1,420,763	1,183,565	0	1,183,565	237,198	0	237,198
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	-242,831	0	-242,831	-307,792	0	-307,792	64,961	0	64,961
99	409100	State Income Tax--Idaho	120,026	0	120,026	0	0	0	120,026	0	120,026
TOTAL DISTRIBUTION			3,398,892	0	3,398,892	2,976,707	0	2,976,707	422,185	0	422,185
TOTAL TAXES OTHER THAN FIT			3,398,892	-652,353	2,746,539	2,976,707	-420,246	2,556,461	422,185	-232,107	190,078

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	302000	Franchises & Consents	431,651	44,038,402	44,470,053	431,651	28,369,539	28,801,190	0	15,668,863	15,668,863
1	303000	Misc Intangible Plant	153,179	2,068,785	2,221,964	153,179	1,332,711	1,485,890	0	736,074	736,074
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	16,401,134	16,401,134	0	10,774,889	10,774,889	0	5,626,245	5,626,245
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,409,913	7,409,913	0	4,868,016	4,868,016	0	2,541,897	2,541,897
TOTAL INTANGIBLE PLANT			584,830	69,918,234	70,503,064	584,830	45,345,155	45,929,985	0	24,573,079	24,573,079
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,970	2,230,970	0	1,437,191	1,437,191	0	793,779	793,779
1	311XXX	Structures & Improvements	0	124,937,643	124,937,643	0	80,484,830	80,484,830	0	44,452,813	44,452,813
1	312000	Boiler Plant	0	166,485,610	166,485,610	0	107,250,030	107,250,030	0	59,235,580	59,235,580
1	314000	Turbogenerator Units	0	48,738,843	48,738,843	0	31,397,563	31,397,563	0	17,341,280	17,341,280
1	315000	Accessory Electric Equipment	0	26,935,009	26,935,009	0	17,351,533	17,351,533	0	9,583,476	9,583,476
1	316000	Miscellaneous Power Plant Equipment	0	15,661,803	15,661,803	0	10,089,333	10,089,333	0	5,572,470	5,572,470
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	384,989,878	384,989,878	0	248,010,480	248,010,480	0	136,979,398	136,979,398
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,860,499	55,860,499	0	35,985,333	35,985,333	0	19,875,166	19,875,166
1	331XXX	Structures & Improvements	0	40,134,452	40,134,452	0	25,854,614	25,854,614	0	14,279,838	14,279,838
1	332XXX	Reservoirs, Dams, & Waterways	0	117,699,805	117,699,805	0	75,822,214	75,822,214	0	41,877,591	41,877,591
1	333000	Waterwheels, Turbines, & Generators	0	141,022,826	141,022,826	0	90,846,905	90,846,905	0	50,175,921	50,175,921
1	334000	Accessory Electric Equipment	0	31,707,874	31,707,874	0	20,426,212	20,426,212	0	11,281,662	11,281,662
1	335XXX	Miscellaneous Power Plant Equipment	0	7,296,337	7,296,337	0	4,700,300	4,700,300	0	2,596,037	2,596,037
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,288,118	1,288,118	0	711,445	711,445
TOTAL HYDRAULIC PRODUCTION PLANT			0	395,721,356	395,721,356	0	254,923,696	254,923,696	0	140,797,660	140,797,660
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,729,784	15,729,784	0	10,133,127	10,133,127	0	5,596,657	5,596,657
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	198,602,810	198,602,810	0	127,939,930	127,939,930	0	70,662,880	70,662,880
1	345000	Accessory Electric Equipment	0	15,970,789	15,970,789	0	10,288,382	10,288,382	0	5,682,407	5,682,407
1	346000	Miscellaneous Power Plant Equipment	0	1,370,356	1,370,356	0	882,783	882,783	0	487,573	487,573
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,492,754	275,492,754	0	177,472,432	177,472,432	0	98,020,322	98,020,322
TOTAL PRODUCTION PLANT			0	1,056,203,988	1,056,203,988	0	680,406,608	680,406,608	0	375,797,380	375,797,380

ELECTRIC UTILITY PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,081,225	16,081,225	0	10,359,525	10,359,525	0	5,721,700	5,721,700
1	352XXX	Structures & Improvements	0	16,040,261	16,040,261	0	10,333,136	10,333,136	0	5,707,125	5,707,125
1	353000	Station Equipment	0	177,530,167	177,530,167	0	114,364,934	114,364,934	0	63,165,233	63,165,233
1	354000	Towers & Fixtures	0	17,113,028	17,113,028	0	11,024,213	11,024,213	0	6,088,815	6,088,815
1	355000	Poles & Fixtures	0	130,215,509	130,215,509	0	83,884,831	83,884,831	0	46,330,678	46,330,678
1	356000	Overhead Conductors & Devices	0	105,431,530	105,431,530	0	67,918,992	67,918,992	0	37,512,538	37,512,538
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	469,219,526	469,219,526	0	302,271,219	302,271,219	0	166,948,307	166,948,307
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
99	360400	Land Easements	56,274	0	56,274	56,274	0	56,274	0	0	0
99	361000	Structures & Improvements	13,880,878	0	13,880,878	9,483,344	0	9,483,344	4,397,534	0	4,397,534
99	362000	Station Equipment	92,652,417	0	92,652,417	59,485,537	0	59,485,537	33,166,880	0	33,166,880
99	364000	Poles, Towers, & Fixtures	211,367,415	0	211,367,415	128,089,748	0	128,089,748	83,277,667	0	83,277,667
99	365000	Overhead Conductors & Devices	137,005,398	0	137,005,398	81,308,937	0	81,308,937	55,696,461	0	55,696,461
99	366000	Underground Conduit	74,339,047	0	74,339,047	45,974,404	0	45,974,404	28,364,643	0	28,364,643
99	367000	Underground Conductors & Devices	121,818,262	0	121,818,262	77,861,217	0	77,861,217	43,957,045	0	43,957,045
99	368000	Line Transformers	168,459,894	0	168,459,894	109,353,240	0	109,353,240	59,106,654	0	59,106,654
99	369XXX	Services	114,466,864	0	114,466,864	70,839,284	0	70,839,284	43,627,580	0	43,627,580
99	370000	Meters	44,844,601	0	44,844,601	16,214,544	0	16,214,544	28,630,057	0	28,630,057
99	373XXX	Street Light & Signal Systems	28,933,957	0	28,933,957	16,089,265	0	16,089,265	12,844,692	0	12,844,692
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,012,102,663	0	1,012,102,663	618,069,640	0	618,069,640	394,033,023	0	394,033,023
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	2,743,368	3,562,581	371,881	1,802,283	2,174,164	447,332	941,085	1,388,417
4	390XXX	Structures & Improvements	6,572,554	28,712,772	35,285,326	1,781,203	18,863,143	20,644,346	4,791,351	9,849,629	14,640,980
4	391XXX	Office Furniture & Equipment	0	24,039,833	24,039,833	0	15,793,209	15,793,209	0	8,246,624	8,246,624
4	392XXX	Transportation Equipment	7,683,024	5,188,537	12,871,561	5,269,190	3,408,661	8,677,851	2,413,834	1,779,876	4,193,710
4	393000	Stores Equipment	301,090	959,480	1,260,570	118,019	630,340	748,359	183,071	329,140	512,211
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,721,379	5,483,522	1,321,756	2,444,797	3,766,553	440,387	1,276,582	1,716,969
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
4	396XXX	Power Operated Equipment	18,644,268	6,345,688	24,989,956	12,128,182	4,168,863	16,297,045	6,516,086	2,176,825	8,692,911
4	397XXX	Communications Equipment	11,332,276	42,364,012	53,696,288	5,915,081	27,831,461	33,746,542	5,417,195	14,532,551	19,949,746
4	398000	Miscellaneous Equipment	6,566	364,136	370,702	1,831	239,223	241,054	4,735	124,913	129,648
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			47,500,325	116,033,195	163,533,520	27,137,290	76,229,168	103,366,458	20,363,035	39,804,027	60,167,062
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,262,591	27,262,591	0	17,562,561	17,562,561	0	9,700,030	9,700,030
TOTAL PLANT IN SERVICE			1,060,187,818	1,738,637,534	2,798,825,352	645,791,760	1,121,814,711	1,767,606,471	414,396,058	616,822,823	1,031,218,881
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,060,187,818	1,738,637,534	2,798,825,352	645,791,760	1,121,814,711	1,767,606,471	414,396,058	616,822,823	1,031,218,881

ELECTRIC UTILITY PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	252,362,988	252,362,988	0	162,572,237	162,572,237	0	89,790,751	89,790,751
1	108000	Hydro Production Plant	0	97,101,999	97,101,999	0	62,553,108	62,553,108	0	34,548,891	34,548,891
1	108X03	Other Production Plant	0	53,978,120	53,978,120	0	34,772,705	34,772,705	0	19,205,415	19,205,415
1	108X04	Transmission Plant	0	158,222,122	158,222,122	0	101,926,691	101,926,691	0	56,295,431	56,295,431
E-ADP	108X05	Distribution Plant	303,250,531	0	303,250,531	184,976,759	0	184,976,759	118,273,772	0	118,273,772
E-ADP	108X06	General Plant - Non-Transportation	15,668,188	43,432,514	59,100,702	8,636,386	28,533,424	37,169,810	7,031,802	14,899,090	21,930,892
E-ADP	108X07	General Plant - Transportation	3,819,572	2,579,443	6,399,015	2,619,565	1,694,591	4,314,156	1,200,007	884,852	2,084,859
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-231,745	-231,745	0	-149,290	-149,290	0	-82,455	-82,455
TOTAL ACCUMULATED DEPRECIATION			322,738,291	607,445,441	930,183,732	196,232,710	391,903,466	588,136,176	126,505,581	215,541,975	342,047,556
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	17,771	4,167,924	4,185,695	17,771	2,684,977	2,702,748	0	1,482,947	1,482,947
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	79,321	79,321	0	52,111	52,111	0	27,210	27,210
E-CAM	111X08	Intangible Plant-Computer Software	0	11,823,305	11,823,305	0	7,767,438	7,767,438	0	4,055,867	4,055,867
TOTAL ACCUMULATED AMORTIZATION			128,449	16,070,982	16,199,431	128,449	10,504,810	10,633,259	0	5,566,172	5,566,172
NET ELECTRIC UTILITY PLANT			737,321,078	1,115,121,111	1,852,442,189	449,430,601	719,406,435	1,168,837,036	287,890,477	395,714,676	683,605,153

ALLOCATION RATIOS:

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

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: E-APL-1A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	737,321,078	1,115,121,111	1,852,442,189	449,430,601	719,406,435	1,168,837,036	287,890,477	395,714,676	683,605,153
	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)	6,217,244	0	6,217,244	3,940,604	0	3,940,604	2,276,640	0	2,276,640
4	Deferred Gain on Sale of General Office (190850)	0	145,854	145,854	0	95,820	95,820	0	50,034	50,034
12	Deferred F.I.T. - Plant In Service (282900)	0	-233,129,229	-233,129,229	0	-147,097,550	-147,097,550	0	-86,031,679	-86,031,679
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,654,033	-9,654,033	0	-6,342,314	-6,342,314	0	-3,311,719	-3,311,719
99	ADFIT - Boulder Park Idaho Write Off (190040)	632,603	0	632,603	0	0	0	632,603	0	632,603
99	Spokane River Relicensing (283322)	-20,648	0	-20,648	0	0	0	-20,648	0	-20,648
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,478,349	-3,478,349	0	-2,240,752	-2,240,752	0	-1,237,597	-1,237,597
99	ADFIT - MT Lease Payments (283365)	-2,555,230	0	-2,555,230	-1,687,335	0	-1,687,335	-867,895	0	-867,895
1	ADFIT - MT Lease Payments (283382)	-471,598	-10,240,540	-10,712,138	-390,132	-6,596,956	-6,987,088	-81,466	-3,643,584	-3,725,050
12	Electric portion of Bond Redemptions (283850)	0	-2,725,883	-2,725,883	0	-1,719,950	-1,719,950	0	-1,005,933	-1,005,933
1	Colstrip PCB (283200)	0	-584,126	-584,126	0	-376,294	-376,294	0	-207,832	-207,832
	TOTAL ACCUM DEFERRED INCOME TAX	3,802,371	-259,666,306	-255,863,935	1,863,137	-164,277,996	-162,414,859	1,939,234	-95,388,310	-93,449,076
	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)	5,592,338	0	5,592,338	4,013,967	0	4,013,967	1,578,371	0	1,578,371
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)	792,562	0	792,562	0	0	0	792,562	0	792,562
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	272,113	0	272,113	0	0	0	272,113	0	272,113
99	Invest in Exchange Power (124900, 124930)	23,989,492	0	23,989,492	23,989,492	0	23,989,492	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)	-2,265,697	0	-2,265,697	-726,116	0	-726,116	-1,539,581	0	-1,539,581
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)	58,959	0	58,959	0	0	0	58,959	0	58,959
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)	7,300,658	0	7,300,658	4,820,955	0	4,820,955	2,479,703	0	2,479,703
99	Nez Perce Settlement - Idaho (186800)	216,536	0	216,536	0	0	0	216,536	0	216,536
4	Gain on Sale of General Office Bldg (253850)	0	-416,696	-416,696	0	-273,753	-273,753	0	-142,943	-142,943
	TOTAL OTHER ADJUSTMENTS	31,353,220	9,533,304	40,886,524	27,819,514	6,136,037	33,955,551	3,533,706	3,397,267	6,930,973
	NET RATE BASE	772,476,669	864,988,109	1,637,464,778	479,113,252	561,264,476	1,040,377,728	293,363,417	303,723,633	597,087,050

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%	63.097%	36.903%
E-ALL	13	Net Electric General Plant	100.000%	63.124%	36.876%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended November 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	Utility 7	364,760	262,788	70,566	31,406
8		Utility 8	3,271	0	2,256	1,015
9		Utility 9	809	639	170	0
	TOTAL		<u>368,840</u>	<u>263,427</u>	<u>72,992</u>	<u>32,421</u>
7	404X32 PC Software	Utility 7	131,704	94,885	25,479	11,340
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>138,852</u>	<u>94,885</u>	<u>30,410</u>	<u>13,557</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
	TOTAL		<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
	TOTAL		<u>508,551</u>	<u>358,931</u>	<u>103,568</u>	<u>46,052</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 Month Ended November 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	511,372	368,413	98,930	44,029
8	Utility 8	11,163	0	7,700	3,463
9	Utility 9	57,993	45,817	12,176	0
9	Utility 9 - Washington	8,820	6,968	1,852	0
9	Utility 9 - Idaho	34,422	27,195	7,227	0
	Total	<u>623,770</u>	<u>448,393</u>	<u>127,885</u>	<u>47,492</u>
7	403X70 Utility 7	158	114	31	14
9	Utility 9	1,197	946	251	0
	Total	<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7		Utility 7	3,487,374	0	0	2,512,444	2,512,444	0	0	674,667	674,667	0	300,263	300,263
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		TOTAL ACCOUNT	5,740,336	371,881	447,332	2,743,368	3,562,581	575,994	91,800	729,985	1,397,779	479,713	300,263	779,976
	390XXX	Structures & Improvements												
99		Utility 0	2,439,285	479,788	1,309,707	649,790	2,439,285	0	0	0	0	0	0	0
99		Utility 1	938,218	0	0	0	0	938,218	0	0	938,218	0	0	0
99		Utility 2	3,528,579	0	0	0	0	0	0	0	0	3,528,579	0	3,528,579
7		Utility 7	34,793,070	0	0	25,066,319	25,066,319	0	0	6,731,067	6,731,067	0	2,995,683	2,995,683
9		Utility 9 - Wa	1,647,277	1,301,415	0	0	1,301,415	345,862	0	0	345,862	0	0	0
9		Utility 9 - Idaho	4,406,921	0	3,481,644	0	3,481,644	0	925,277	0	925,277	0	0	0
9		Utility 9 - Allocated	3,793,052	0	0	2,996,663	2,996,663	0	0	796,389	796,389	0	0	0
		TOTAL ACCOUNT	51,546,402	1,781,203	4,791,351	28,712,772	35,285,326	1,284,080	925,277	7,527,456	9,736,813	3,528,579	2,995,683	6,524,262
	391XXX	Office Furniture & Equipment												
99		Utility 0	994,351	0	0	994,351	994,351	0	0	0	0	0	0	0
7		Utility 7	31,988,065	0	0	23,045,482	23,045,482	0	0	6,188,411	6,188,411	0	2,754,172	2,754,172
8		Utility 8	383,355	0	0	0	0	0	0	264,438	264,438	0	118,917	118,917
		TOTAL ACCOUNT	33,365,771	0	0	24,039,833	24,039,833	0	0	6,452,849	6,452,849	0	2,873,089	2,873,089
	392XXX	Transportation Equipment												
99		Utility 0	10,926,944	4,561,993	1,979,491	4,385,460	10,926,944	0	0	0	0	0	0	0
99		Utility 1	4,439,526	0	0	0	0	2,795,849	948,271	695,406	4,439,526	0	0	0
99		Utility 2	1,936,170	0	0	0	0	0	0	0	0	1,936,170	0	1,936,170
7		Utility 7	252,927	0	0	182,219	182,219	0	0	48,931	48,931	0	21,777	21,777
9		Utility 9 - Wa	895,141	707,197	0	0	707,197	187,944	0	0	187,944	0	0	0
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0
9		Utility 9 - Allocated	785,857	0	0	620,858	620,858	0	0	164,999	164,999	0	0	0
		TOTAL ACCOUNT	19,786,339	5,269,190	2,413,834	5,188,537	12,871,561	2,983,793	1,063,702	909,336	4,956,831	1,936,170	21,777	1,957,947

COMMON GENERAL PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	336,882	10,739	14,745	311,398	336,882	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	820,315	0	0	648,082	648,082	0	0	172,233	172,233	0	0	0
		TOTAL ACCOUNT	1,647,546	118,019	183,071	959,480	1,260,570	112,782	44,734	172,233	329,749	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,451,170	1,287,102	432,867	1,731,201	3,451,170	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,425,381	0	0	1,747,341	1,747,341	0	0	469,214	469,214	0	208,825	208,825
8		Utility 8	953,636	0	0	0	0	0	0	657,818	657,818	0	295,818	295,818
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	0
		TOTAL ACCOUNT	10,023,817	1,321,756	440,387	3,721,379	5,483,522	998,393	456,701	1,617,276	3,072,370	963,281	504,643	1,467,924
	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
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		TOTAL ACCOUNT	2,740,067	230,147	149,044	1,593,990	1,973,181	107,901	35,161	316,851	459,913	273,708	33,266	306,974
	396XXX	Power Operated Equipment												
99		Utility 0	23,142,521	11,563,217	6,113,582	5,465,722	23,142,521	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
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	509,473	0	402,504	0	402,504	0	106,969	0	106,969	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		TOTAL ACCOUNT	29,293,129	12,128,182	6,516,086	6,345,688	24,989,956	2,738,527	870,001	603,109	4,211,637	43,834	47,702	91,536

COMMON GENERAL PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	38,644,179	5,555,755	2,194,411	30,894,013	38,644,179	0	0	0	0	0	0	0
99		Utility 1	661,730	0	0	0	0	376,687	285,043	0	661,730	0	0	0
99		Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7		Utility 7	7,882,818	0	0	5,679,097	5,679,097	0	0	1,525,010	1,525,010	0	678,711	678,711
8		Utility 8	926,079	0	0	0	0	0	0	638,809	638,809	0	287,270	287,270
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	4,079,267	0	3,222,784	0	3,222,784	0	856,483	0	856,483	0	0	0
9		Utility 9 - Allocated	7,329,885	0	0	5,790,902	5,790,902	0	0	1,538,983	1,538,983	0	0	0
		TOTAL ACCOUNT	60,490,458	5,915,081	5,417,195	42,364,012	53,696,288	472,181	1,141,526	3,702,802	5,316,509	511,680	965,981	1,477,661
	398000	Miscellaneous Equipment												
99		Utility 0	8,848	0	2,299	6,549	8,848	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		TOTAL ACCOUNT	509,850	1,831	4,735	364,136	370,702	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	215,143,715	27,137,290	20,363,035	116,033,195	163,533,520	9,274,137	4,629,550	22,127,903	36,031,590	7,794,192	7,784,412	15,578,604

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended November 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	39,659,410	39,659,410	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-87,133	-87,133	0	0
99	108X06	Utility 1	3,952,082	0	3,952,082	0
99	108X06	Utility 2	2,136,700	0	0	2,136,700
7	108X06	Utility 7	11,117,174	8,009,257	2,150,728	957,189
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,887	-249,911	-67,109	-29,867
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	842,721	0	581,309	261,412
9	108X06	Utility 9	14,896,814	11,769,079	3,127,735	0
Total			72,170,881	59,100,702	9,744,745	3,325,434

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,820,870	5,820,870	0	0
99	108X07	Utility 1	730,101	0	730,101	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	920,495	0	0	920,495
7	108X07	Utility 7	30,029	21,634	5,809	2,585
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	704,409	556,511	147,898	0
9	108X07	Utility 9	0	0	0	0
Total			8,205,904	6,399,015	883,808	923,080

ALLOCATION RATIOS:

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

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended November 30, 2009 Average of Monthly Averages Basis		Report ID: E-ADP-1A		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	1,012,102,663	0	1,012,102,663	618,069,640	0	618,069,640	394,033,023	0	394,033,023	
E-PLT	360200	Less Land and Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810	
		Depreciable Distribution Plant	1,007,825,007	0	1,007,825,007	614,755,794	0	614,755,794	393,069,213	0	393,069,213	
		Percentage		0.000%	100.000%			60.998%			39.002%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
	108X05	Accumulated Depreciation		0	303,250,531	184,976,759			118,273,772			
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	303,250,531	0	303,250,531	184,976,759	0	184,976,759	118,273,772	0	118,273,772	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	47,500,325	116,033,195	163,533,520	27,137,290	76,229,168	103,366,458	20,363,035	39,804,027	60,167,062	
E-PLT	389XXX	Less: General Land and Land Rights	819,213	2,743,368	3,562,581	371,881	1,802,283	2,174,164	447,332	941,085	1,388,417	
E-PLT	392XXX	Less: General Transportation Plant	7,683,024	5,188,537	12,871,561	5,269,190	3,408,661	8,677,851	2,413,834	1,779,876	4,193,710	
		Depreciable Non Transport General Plant	38,998,088	108,101,290	147,099,378	21,496,219	71,018,224	92,514,443	17,501,869	37,083,066	54,584,935	
		Percentage		73.489%	100.000%			14.613%			11.898%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		43,432,514	59,100,702	8,636,386			7,031,802			
	403X60	Common Depreciation Expense (C-DEP)		304,414	414,230	60,531			49,285			
	403X60	Washington Depreciation Expense (C-DEP)			6,968	6,968			0			
	403X60	Idaho Depreciation Expense (C-DEP)			27,195	0			27,195			
	403X60	Depreciation Expense		171,196	225,441	38,330			15,915			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,668,188	43,432,514	59,100,702	8,636,386	28,533,424	37,169,810	7,031,802	14,899,090	21,930,892	
4	403X60	Depreciation Expense (C-DEP)	109,816	304,414	414,230	60,531	199,988	260,519	49,285	104,426	153,711	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,163	0	34,163	6,968	0	6,968	27,195	0	27,195	
4	403X60	Depreciation Expense	54,245	171,196	225,441	38,330	112,469	150,799	15,915	58,727	74,642	
		Total Depreciation Expense	198,224	475,610	673,834	105,829	312,457	418,286	92,395	163,153	255,548	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	7,683,024	5,188,537	12,871,561	5,269,190	3,408,661	8,677,851	2,413,834	1,779,876	4,193,710	
		Percentage		40.310%	100.000%			40.937%			18.753%	
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,579,443	6,399,015	2,619,565			1,200,007			
	403X70	Depreciation Expense (C-DEP)		427	1,060	434			199			
	403X70	Depreciation Expense		-3,385	8,513	3,080			2,049			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,819,572	2,579,443	6,399,015	2,619,565	1,694,591	4,314,156	1,200,007	884,852	2,084,859	
4	403X70	Depreciation Expense (C-DEP)	633	427	1,060	434	281	715	199	146	345	
4	403X70	Depreciation Expense	5,129	3,385	8,514	3,080	2,224	5,304	2,049	1,161	3,210	
		Total Depreciation Expense	5,762	3,812	9,574	3,514	2,505	6,019	2,248	1,307	3,555	

ALLOCATION RATIOS:

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

COMMON INTANGIBLE PLANT--SOFTWARE For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	716,165	0	0	716,165	716,165	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	21,771,375	0	0	15,684,969	15,684,969	0	0	4,211,890	4,211,890	0	1,874,515	1,874,515
8		Utility 8	196,230	0	0	0	0	0	0	135,359	135,359	0	60,871	60,871
		TOTAL ACCOUNT	22,730,210	0	0	16,401,134	16,401,134	0	0	4,347,249	4,347,249	46,440	1,935,386	1,981,826
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
7		Utility 7	9,157,687	0	0	6,597,564	6,597,564	0	0	1,771,646	1,771,646	0	788,477	788,477
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
		TOTAL ACCOUNT	10,575,527	0	0	7,409,913	7,409,913	0	0	2,191,737	2,191,737	0	973,877	973,877
		TOTAL	33,917,694	0	0	23,964,361	23,964,361	249,449	168,450	6,579,730	6,997,629	46,440	2,909,263	2,955,703

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort--Software (111X31, 111X32)				
99		Utility 0	819,280	819,280	0	0
99		Utility 1	5,763	0	5,763	0
99		Utility 2 - Oregon	22,446	0	0	22,446
7		Utility 7	15,254,526	10,989,971	2,951,141	1,313,415
8		Utility 8	509,259	0	351,287	157,972
9		Utility 9	17,789	14,054	3,735	0
		Total	16,629,063	11,823,305	3,311,926	1,493,833
		Accum Amort--Leasehold Improvements (111X50/60)				
7		Utility 7	100,963	72,738	19,532	8,693
9		Utility 9	8,332	6,583	1,749	0
		Total	109,295	79,321	21,281	8,693

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 November 30, 2009											
Average of Monthly Averages Basis											
		***** 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	16,401,134	16,401,134	0	10,774,889	10,774,889	0	5,626,245	5,626,245
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,409,913	7,409,913	0	4,868,016	4,868,016	0	2,541,897	2,541,897
Total Intangible Plant - Software			0	23,811,047	23,811,047	0	15,642,905	15,642,905	0	8,168,142	8,168,142
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111.38 & .48)		11,823,305	11,823,305	0			0		
		Amortization Expense (404X3X)		380,976	380,976	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111.38 & .48)	0	11,823,305	11,823,305	0	7,767,438	7,767,438	0	4,055,867	4,055,867
4		Amortization Expense (404X3X)	0	380,976	380,976	0	250,286	250,286	0	130,690	130,690
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended November 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 FIT - Common Plant (For Report APL)				
7	282900	Utility 7	-11,634,963	-8,382,293	-2,250,900	-1,001,770
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,609,716	-1,271,740	-337,976	0
		Total	<u>-13,244,679</u>	<u>-9,654,033</u>	<u>-2,588,876</u>	<u>-1,001,770</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%