

ELECTRIC RATE OF RETURN For Month Ended June 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	14,214,575	8,762,045	5,452,530
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	14,214,575	8,745,766	5,468,809
E-APL		Electric Net Rate Base	1,585,878,463	1,008,181,466	577,696,997
		RATE OF RETURN	0.896%	0.867%	0.947%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended June 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	6/30/2009	353,220 100.000%	232,232 65.747%	120,988 34.253%
3	E-OPS	Direct Distribution Operating Expense Percent		1,611,334 100.000%	1,012,962 62.865%	598,372 37.135%
	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%
				100.000%	65.696%	34.304%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended June 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/Oregon 4-Factor	1/1/2009	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	XXXXXXX
		Adjustments		0			
		Total		85,227,103	65,894,285	13,928,742	5,404,076
		Percentage		100.000%	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXXX
		Total		57,423,538	44,912,087	8,219,792	4,291,659
		Percentage		100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
		Percentage		100.000%	53.026%	32.725%	14.249%
		Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage		100.000%	79.621%	14.002%	6.377%
		Total Percentages		400.000%	288.175%	77.384%	34.441%
7		Average (CD AA)		100.000%	72.044%	19.346%	8.610%
Input		Gas North/Oregon 4-Factor	1/1/2009	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	XXXXXXX
		Total		19,332,818	0	13,928,742	5,404,076
		Percentage		100.000%	0.000%	72.047%	27.953%
		Direct Labor Accts 500 - 894		10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935		1,389,917	0	399,705	990,212
		Less: Direct O & M Accts 901 - 905		1,049,531	0	1,049,531	XXXXXXX
		Total		12,511,451	0	8,219,792	4,291,659
		Percentage		100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08		314,244	0	218,921	95,323
		Percentage		100.000%	0.000%	69.666%	30.334%
		Net Direct Plant		427,362,633		292,786,064	134,576,569
		Percentage		100.000%	0.000%	68.510%	31.490%
		Total Percentages		400.000%	0.000%	275.921%	124.079%
8		Average (GD AA)		100.000%	0.000%	68.980%	31.020%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended June 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				
		Direct O & M Accts 500 - 894	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 901 - 935	41,936,948	38,956,355	2,980,593	0
		Adjustments	35,165,766	25,255,770	9,909,996	0
			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	684,837,084	418,642,849	266,194,235	
		Percent	100.000%	61.130%	38.870%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,269,611	4,006,153	2,263,458	
		Percent	100.000%	63.898%	36.102%	
12	E-PLT	Net Electric Plant	1,812,311,226	1,143,853,701	668,457,525	
		Percent	100.000%	63.116%	36.884%	
13	E-PLT	Net Electric General Plant	93,860,251	59,181,358	34,678,893	
		Percent	100.000%	63.053%	36.947%	
14	E-SCM	Net Allocated Schedule M's	-3,547,093	-2,227,976	-1,319,117	
		Percent	100.000%	62.811%	37.189%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended June 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%	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:

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

ELECTRIC OPERATING STATEMENT For Month Ended June 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	20,315,897	0	20,315,897	13,960,499	0	13,960,499	6,355,398	0	6,355,398
99	442200	Commercial - Firm & Int.	22,239,746	0	22,239,746	15,891,025	0	15,891,025	6,348,721	0	6,348,721
1	442300	Industrial	9,279,301	0	9,279,301	4,158,790	0	4,158,790	5,120,511	0	5,120,511
99	444000	Public Street & Highway Lighting	543,877	0	543,877	372,814	0	372,814	171,063	0	171,063
99	499XXX	Unbilled Revenue	-1,424,604	0	-1,424,604	-1,354,872	0	-1,354,872	-69,732	0	-69,732
99	448000	Interdepartmental Revenue	78,367	0	78,367	66,467	0	66,467	11,900	0	11,900
TOTAL SALES TO ULTIMATE CUSTOMERS			51,032,584	0	51,032,584	33,094,723	0	33,094,723	17,937,861	0	17,937,861
1	447XXX	Sales for Resale	0	11,015,086	11,015,086	0	7,095,918	7,095,918	0	3,919,168	3,919,168
TOTAL SALES OF ELECTRICITY			51,032,584	11,015,086	62,047,670	33,094,723	7,095,918	40,190,641	17,937,861	3,919,168	21,857,029
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	69,525	0	69,525	44,124	0	44,124	25,401	0	25,401
1	453000	Sales of Water & Water Power	0	25,202	25,202	0	16,235	16,235	0	8,967	8,967
1	454000	Rent from Electric Property	239,663	8,385	248,048	153,956	5,402	159,358	85,707	2,983	88,690
1	456XXX	Other Electric Revenues	11,818	841,080	852,898	8,157	541,824	549,981	3,661	299,256	302,917
TOTAL OTHER OPERATING REVENUE			321,006	874,667	1,195,673	206,237	563,461	769,698	114,769	311,206	425,975
TOTAL ELECTRIC REVENUE			51,353,590	11,889,753	63,243,343	33,300,960	7,659,379	40,960,339	18,052,630	4,230,374	22,283,004
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	40,111	40,111	0	25,840	25,840	0	14,271	14,271
1	501000	Fuel	0	1,260,010	1,260,010	0	811,698	811,698	0	448,312	448,312
1	502000	Steam Expense	0	174,619	174,619	0	112,490	112,490	0	62,129	62,129
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	31,344	31,344	0	20,192	20,192	0	11,152	11,152
1	506000	Miscellaneous Steam Power Generation Expense	0	319,217	319,217	0	205,640	205,640	0	113,577	113,577
1	507000	Rent	0	7,752	7,752	0	4,994	4,994	0	2,758	2,758
MAINTENANCE											
1	510000	Supervision & Engineering	0	27,574	27,574	0	17,763	17,763	0	9,811	9,811
1	511000	Structures	0	34,659	34,659	0	22,327	22,327	0	12,332	12,332
1	512000	Boiler Plant	0	246,986	246,986	0	159,108	159,108	0	87,878	87,878
1	513000	Electric Plant	0	526,649	526,649	0	339,267	339,267	0	187,382	187,382
1	514000	Miscellaneous Steam Plant	0	121,167	121,167	0	78,056	78,056	0	43,111	43,111
TOTAL STEAM POWER GENERATION EXP			0	2,790,088	2,790,088	0	1,797,375	1,797,375	0	992,713	992,713

ELECTRIC OPERATING STATEMENT For Month Ended June 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
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	152,170	152,170	0	98,028	98,028	0	54,142	54,142
1	536000	Water for Power	0	61,235	61,235	0	39,448	39,448	0	21,787	21,787
1	537000	Hydraulic Expense	238,049	66,513	304,562	138,899	42,848	181,747	99,150	23,665	122,815
1	538000	Electric Expense	0	488,310	488,310	0	314,569	314,569	0	173,741	173,741
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	49,066	49,066	0	31,608	31,608	0	17,458	17,458
1	540000	Rent	434,143	59,305	493,448	280,374	38,204	318,578	153,769	21,101	174,870
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	18,197	18,197	0	11,723	11,723	0	6,474	6,474
1	542000	Structures	0	20,780	20,780	0	13,386	13,386	0	7,394	7,394
1	543000	Reservoirs, Dams, & Waterways	0	40,425	40,425	0	26,042	26,042	0	14,383	14,383
1	544000	Electric Plant	0	125,030	125,030	0	80,544	80,544	0	44,486	44,486
1	545000	Miscellaneous Hydraulic Plant	0	23,269	23,269	0	14,990	14,990	0	8,279	8,279
TOTAL HYDRO POWER GENERATION EXP			672,192	1,104,300	1,776,492	419,273	711,390	1,130,663	252,919	392,910	645,829
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	64,057	64,057	0	41,266	41,266	0	22,791	22,791
1	547000	Fuel	0	598,412	598,412	0	385,497	385,497	0	212,915	212,915
1	548000	Generation Expense	0	112,128	112,128	0	72,233	72,233	0	39,895	39,895
1	549000	Miscellaneous Other Power Generation Expense	0	45,715	45,715	0	29,450	29,450	0	16,265	16,265
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
MAINTENANCE											
1	551000	Supervision & Engineering	0	35,353	35,353	0	22,774	22,774	0	12,579	12,579
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	178,785	178,785	0	115,173	115,173	0	63,612	63,612
1	554000	Miscellaneous Other Power Generation Plant	0	3,367	3,367	0	2,169	2,169	0	1,198	1,198
TOTAL OTHER POWER GENERATION EXP			0	1,034,998	1,034,998	0	666,746	666,746	0	368,252	368,252
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,639,802	11,055,586	12,695,388	0	7,122,009	7,122,009	1,639,802	3,933,577	5,573,379
1	556000	System Control & Load Dispatching	0	40,372	40,372	0	26,008	26,008	0	14,364	14,364
E-557	557XXX	Other Expense	2,200,939	397,131	2,598,070	2,102,958	255,832	2,358,790	97,981	141,299	239,280
TOTAL OTHER POWER SUPPLY EXPENSE			3,840,741	11,493,089	15,333,830	2,102,958	7,403,849	9,506,807	1,737,783	4,089,240	5,827,023
TOTAL POWER PRODUCTION O&M EXP			4,512,933	16,422,475	20,935,408	2,522,231	10,579,360	13,101,591	1,990,702	5,843,115	7,833,817

ELECTRIC OPERATING STATEMENT For Month Ended June 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
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	193,330	212,414	13,184	124,543	137,727	5,900	68,787	74,687
1	561000	Load Dispatching	0	168,651	168,651	0	108,645	108,645	0	60,006	60,006
1	562000	Station Expense	0	12,672	12,672	0	8,163	8,163	0	4,509	4,509
1	563000	Overhead Line Expense	0	47,704	47,704	0	30,731	30,731	0	16,973	16,973
1	565000	Transmission of Electricity by Others	0	1,029,799	1,029,799	0	663,397	663,397	0	366,402	366,402
1	566000	Miscellaneous Transmission Expense	0	75,000	75,000	0	48,315	48,315	0	26,685	26,685
1	567000	Rent	0	7,420	7,420	0	4,780	4,780	0	2,640	2,640
MAINTENANCE											
1	568000	Supervision & Engineering	0	-28,408	-28,408	0	-18,300	-18,300	0	-10,108	-10,108
1	569000	Structures	449	35,963	36,412	0	23,167	23,167	449	12,796	13,245
1	570000	Station Equipment	0	94,236	94,236	0	60,707	60,707	0	33,529	33,529
1	571000	Overhead Lines	0	249,149	249,149	0	160,502	160,502	0	88,647	88,647
1	572000	Underground Lines	0	855	855	0	551	551	0	304	304
1	573000	Service Miscellaneous	0	452	452	0	291	291	0	161	161
TOTAL TRANSMISSION OPERATING EXP			19,533	1,886,823	1,906,356	13,184	1,215,492	1,228,676	6,349	671,331	677,680
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,266,838	2,266,838	0	1,460,297	1,460,297	0	806,541	806,541
1	403X40	Depreciation Expense--Transmission Plant	0	782,193	782,193	0	503,889	503,889	0	278,304	278,304
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	52,074	52,074	0	33,546	33,546	0	18,528	18,528
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407322	Reg Debit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407422	Reg Credit Spokane River Relicense	-23,942	0	-23,942	-15,464	0	-15,464	-8,478	0	-8,478
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	51,462	51,462	0	33,152	33,152	0	18,310	18,310
99	407482	Reg Credit Amt Lake CDA Settlement	-51,462	0	-51,462	-33,152	0	-33,152	-18,310	0	-18,310
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	-8,498	0	-8,498	0	0	0	-8,498	0	-8,498
99	407450/499	Amortization of BPA Residential Exchange Credit	-146,268	0	-146,268	-103,043	0	-103,043	-43,225	0	-43,225
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,244,858	1,244,858	0	801,937	801,937	0	442,921	442,921
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-60,017	4,405,091	4,345,074	56,932	2,837,759	2,894,691	-116,949	1,567,332	1,450,383
TOTAL PRODUCTION & TRANS EXPENSE			4,472,449	22,714,389	27,186,838	2,592,347	14,632,611	17,224,958	1,880,102	8,081,778	9,961,880

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended June 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	35,915	88,229	124,144	19,493	55,465	74,958	16,422	32,764	49,186
3	582000	Station Expense	45,075	-104	44,971	31,400	-65	31,335	13,675	-39	13,636
3	583000	Overhead Line Expense	52,429	31,604	84,033	12,488	19,868	32,356	39,941	11,736	51,677
3	584000	Underground Line Expense	62,762	0	62,762	36,663	0	36,663	26,099	0	26,099
3	585000	Street Light & Signal System Operation Expense	14,152	0	14,152	1,757	0	1,757	12,395	0	12,395
3	586000	Meter Expense	124,062	0	124,062	117,185	0	117,185	6,877	0	6,877
3	587000	Customer Installations Expense	63,406	3,087	66,493	31,177	1,941	33,118	32,229	1,146	33,375
3	588000	Miscellaneous Distribution Expense	216,262	213,090	429,352	157,917	133,959	291,876	58,345	79,131	137,476
3	589000	Rent	4,039	13,836	17,875	4,039	8,698	12,737	0	5,138	5,138
MAINTENANCE:											
3	590000	Supervision & Engineering	38,009	66,408	104,417	27,718	41,747	69,465	10,291	24,661	34,952
3	591000	Structures	38,274	0	38,274	24,945	0	24,945	13,329	0	13,329
3	592000	Station Equipment	147,834	6,347	154,181	64,575	3,990	68,565	83,259	2,357	85,616
3	593000	Overhead Lines	547,200	0	547,200	314,916	0	314,916	232,284	0	232,284
3	594000	Underground Lines	95,243	0	95,243	66,985	0	66,985	28,258	0	28,258
3	595000	Line Transformers	59,410	19,724	79,134	54,705	12,399	67,104	4,705	7,325	12,030
3	596000	Street Light & Signal System Maintenance Exp	33,447	0	33,447	24,788	0	24,788	8,659	0	8,659
3	597000	Meters	15,266	0	15,266	10,497	0	10,497	4,769	0	4,769
3	598000	Miscellaneous Distribution Expense	18,549	0	18,549	11,714	0	11,714	6,835	0	6,835
TOTAL DISTRIBUTION OPERATING EXP			1,611,334	442,221	2,053,555	1,012,962	278,002	1,290,964	598,372	164,219	762,591
99	403X50	Depreciation Expense--Distribution Plant	2,207,281	0	2,207,281	1,401,451	0	1,401,451	805,830	0	805,830
E-OTX		Taxes Other Than FIT--Distribution	3,246,048	0	3,246,048	2,776,860	0	2,776,860	469,188	0	469,188
TOTAL DISTRIBUTION EXPENSES			7,064,663	442,221	7,506,884	5,191,273	278,002	5,469,275	1,873,390	164,219	2,037,609
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	40,901	40,901	0	26,891	26,891	0	14,010	14,010
2	902000	Meter Reading Expenses	205,328	16,349	221,677	178,831	10,749	189,580	26,497	5,600	32,097
E-903	903XXX	Customer Records & Collection Expenses	183,142	540,138	723,280	137,990	354,092	492,082	45,152	186,046	231,198
2	904000	Uncollectible Accounts	0	224,791	224,791	0	147,793	147,793	0	76,998	76,998
2	905000	Misc Customer Accounts	0	25,350	25,350	0	16,667	16,667	0	8,683	8,683
TOTAL CUSTOMER ACCOUNTS EXPENSES			388,470	847,529	1,235,999	316,821	556,192	873,013	71,649	291,337	362,986
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,694,375	47,534	1,741,909	1,413,108	31,252	1,444,360	281,267	16,282	297,549
2	909000	Advertising	5,386	5,609	10,995	4,043	3,688	7,731	1,343	1,921	3,264
2	910000	Misc Customer Service & Info Exp	0	9,046	9,046	0	5,947	5,947	0	3,099	3,099
TOTAL CUSTOMER SERVICE & INFO EXP			1,699,761	62,189	1,761,950	1,417,151	40,887	1,458,038	282,610	21,302	303,912

ELECTRIC OPERATING STATEMENT For Month Ended June 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	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	0	69,768	69,768	0	45,870	45,870	0	23,898	23,898
2	913000	Advertising	0	692	692	0	455	455	0	237	237
2	916000	Miscellaneous Sales Expenses	21,829	4,840	26,669	20,158	3,182	23,340	1,671	1,658	3,329
		TOTAL SALES EXPENSES	21,829	75,300	97,129	20,158	49,507	69,665	1,671	25,793	27,464
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	16,266	1,995,706	2,011,972	5,921	1,311,099	1,317,020	10,345	684,607	694,952
4	921000	Office Supplies & Expenses	60	295,806	295,866	0	194,333	194,333	60	101,473	101,533
4	922000	Admin Exp Transferred--Credit	0	-6,070	-6,070	0	-3,988	-3,988	0	-2,082	-2,082
4	923000	Outside Services Employed	0	843,349	843,349	0	554,047	554,047	0	289,302	289,302
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	273,707	273,707	0	179,815	179,815	0	93,892	93,892
4	926XXX	Employee Pensions and Benefits	28,280	34,748	63,028	20,881	22,828	43,709	7,399	11,920	19,319
4	927000	Franchise Requirements	150	0	150	0	0	0	150	0	150
1	928000	Regulatory Commission Expenses	141,601	249,705	391,306	86,762	160,860	247,622	54,839	88,845	143,684
4	930000	Miscellaneous General Expenses	45,996	256,151	302,147	41,657	168,281	209,938	4,339	87,870	92,209
4	931000	Rents	0	38,809	38,809	0	25,496	25,496	0	13,313	13,313
4	935000	Maintenance of General Plant	50,692	642,864	693,556	18,125	422,336	440,461	32,567	220,528	253,095
		TOTAL ADMIN & GEN OPERATING EXP	283,045	4,725,104	5,008,149	173,346	3,101,019	3,274,365	109,699	1,624,085	1,733,784
E-ADP		Depreciation Expense--General Plant	191,900	455,329	647,229	103,667	299,133	402,800	88,233	156,196	244,429
E-CAM		Amortization--Intangible Plant--Software	0	357,816	357,816	0	235,071	235,071	0	122,745	122,745
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
		TOTAL ADMIN & GENERAL EXPENSES	474,945	5,538,868	6,013,813	277,013	3,635,630	3,912,643	197,932	1,903,238	2,101,170
		TOTAL EXPENSES BEFORE FIT	14,122,117	29,680,496	43,802,613	9,814,763	19,192,829	29,007,592	4,307,354	10,487,667	14,795,021
		NET OPERATING INCOME BEFORE FIT			19,440,730			11,952,747			7,487,983
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,539,306			3,724,671			1,814,635
E-FIT		DEFERRED FEDERAL INCOME TAX			-313,151			-533,969			220,818
		ELECTRIC NET OPERATING INCOME			14,214,575			8,762,045			5,452,530

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.747%	34.253%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.865%	37.135%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 0555 For Month Ended June 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	6,986,103	6,986,103	0	4,500,448	4,500,448	0	2,485,655	2,485,655
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,639,802	0	1,639,802	0	0	0	1,639,802	0	1,639,802
1	555550	Exchanges - Non Monetary	0	-22,698	-22,698	0	-14,622	-14,622	0	-8,076	-8,076
1	555700	Bookout Purchases	0	4,041,919	4,041,919	0	2,603,804	2,603,804	0	1,438,115	1,438,115
1	555710	Intercompany Purchase	0	50,262	50,262	0	32,379	32,379	0	17,883	17,883
TOTAL ACCOUNT 0555			1,639,802	11,055,586	12,695,388	0	7,122,009	7,122,009	1,639,802	3,933,577	5,573,379

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 0557 For Month Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: E-557-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	411,301	411,301	0	264,960	264,960	0	146,341	146,341
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	-54,785	-54,785	0	-35,292	-35,292	0	-19,493	-19,493
1	557160	Power Supply Expense - Miscellaneous	0	28,800	28,800	0	18,553	18,553	0	10,247	10,247
99	557161	Unbilled Add-Ons	-111,144	0	-111,144	-107,869	0	-107,869	-3,275	0	-3,275
1	557170	Broker Fees - Power	0	11,815	11,815	0	7,611	7,611	0	4,204	4,204
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	-90,753	0	-90,753	-90,753	0	-90,753	0	0	0
99	557290	Washington ERM Amortization	2,260,122	0	2,260,122	2,260,122	0	2,260,122	0	0	0
99	557380	Idaho PCA Deferred	-1,486,282	0	-1,486,282	0	0	0	-1,486,282	0	-1,486,282
99	557390	Idaho PCA Amortization	1,560,771	0	1,560,771	0	0	0	1,560,771	0	1,560,771
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			2,200,939	397,131	2,598,070	2,102,958	255,832	2,358,790	97,981	141,299	239,280

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Month Ended June 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	183,142	500,848	683,990	137,990	329,293	467,283	45,152	171,555	216,707
12	903920	A/R Sold - Program Fees	0	38,706	38,706	0	24,430	24,430	0	14,276	14,276
12	903930	A/R Sold - Maturity Yield Fee	0	584	584	0	369	369	0	215	215
TOTAL ACCOUNT 0903			183,142	540,138	723,280	137,990	354,092	492,082	45,152	186,046	231,198

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.747%	34.253%
E-ALL	12	Net Electric Plant	100.000%	63.116%	36.884%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Month Ended June 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	47,534	47,534	0	31,252	31,252	0	16,282	16,282
99	908600	DSM Tariff Rider Expense Offset	1,639,489	0	1,639,489	1,464,587	0	1,464,587	174,902	0	174,902
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-51,805	0	-51,805	-51,479	0	-51,479	-326	0	-326
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			1,694,375	47,534	1,741,909	1,413,108	31,252	1,444,360	281,267	16,282	297,549

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.747%	34.253%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended June 30, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	63,243,343	40,960,339	22,283,004		
E-OPS	Operating & Maintenance Expense	32,998,546	21,296,312	11,702,234		
E-OPS	Book Depreciation & Amortization	6,313,161	4,132,483	2,180,678		
E-OTX	Taxes Other than FIT	4,490,906	3,578,797	912,109		
	Net Operating Income Before FIT	19,440,730	11,952,747	7,487,983		
E-INT	Less: Monthly Interest Expense	4,688,026	2,953,972	1,734,054		
E-SCM	Add: Schedule M Additions	7,838,426	5,206,831	2,631,595		
E-SCM	Less: Schedule M Deductions	6,742,832	3,549,704	3,193,128		
	Taxable Net Operating Income	15,848,298	10,655,902	5,192,396		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	5,546,905	3,729,566	1,817,339		
1	Production Tax Credit	(7,599)	(4,895)	(2,704)		
	Total Net Federal Income Tax	5,539,306	3,724,671	1,814,635		
E-DTE	Deferred FIT	-313,151	-533,969	220,818		
	Total Net FIT/Deferred FIT	5,226,155	3,190,702	2,035,453		
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 June 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	442,109	442,109	0	279,042	279,042	0	163,067	163,067
2	997002 Injuries and Damages	0	-14,400	-14,400	0	-9,468	-9,468	0	-4,932	-4,932
12	997003 Salvage	0	-116,251	-116,251	0	-73,373	-73,373	0	-42,878	-42,878
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	-38,028	-38,028	0	-24,983	-24,983	0	-13,045	-13,045
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	74,489	0	74,489	0	0	0	74,489	0	74,489
99	997008 Idaho DSM Book Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	18,867	18,867	0	12,395	12,395	0	6,472	6,472
12	997016 Redemption Expense Amortization	0	115,122	115,122	0	72,660	72,660	0	42,462	42,462
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	-86,738	0	-86,738	236,308	0	236,308	-323,046	0	-323,046
4	997018 DSM Tariff Rider		3	3	0	2	2	0	1	1
1	997019 CSS Temporary Service Fees	34,711	0	34,711	4,590	0	4,590	30,121	0	30,121
4	997020 FAS87 Current Pension Accrual	0	928,538	928,538	0	610,012	610,012	0	318,526	318,526
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	0	0	0	12,761	0	12,761
4	997022 Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
1	997023 Wood Power Buyout (Idaho Only)	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	13,184	0	13,184	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	104,221	104,221	0	65,780	65,780	0	38,441	38,441
99	997033 BPA Residential Exchange	-156,849	0	-156,849	-112,341	0	-112,341	-44,508	0	-44,508
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	-268,465	-268,465	0	-176,371	-176,371	0	-92,094	-92,094
2	997066 Miscellaneous Schedule M Additions	0	227,366	227,366	0	149,486	149,486	0	77,880	77,880
99	997064 Chicago Climate Exchange	-34,468	0	-34,468	0	0	0	-34,468	0	-34,468
99	997065 Amortization - Unbilled Revenue Add-Ins	-156,789	0	-156,789	-153,772	0	-153,772	-3,017	0	-3,017
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,407,667	3,922,535	6,330,202	1,507,995	2,537,281	4,045,276	899,672	1,385,254	2,284,926
	TOTAL SCHEDULE M ADDITIONS	2,519,628	5,318,798	7,838,426	1,766,184	3,440,647	5,206,831	753,444	1,878,151	2,631,595

ELECTRIC SCHEDULE M ITEMS For Month Ended June 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	-2,169,369	0	-2,169,369	-2,169,369	0	-2,169,369	0	0	0
1	997044	Non-Monetary Power Costs	0	22,698	22,698	0	14,622	14,622	0	8,076	8,076
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)	-20,565	0	-20,565	0	0	0	-20,565	0	-20,565
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	8,110,293	8,110,293	0	5,182,315	5,182,315	0	2,927,978	2,927,978
99	997050	CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498
99	997051	Wind Generation AFUDC - ID	7,906	0	7,906	0	0	0	7,906	0	7,906
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	23,942	0	23,942	15,464	0	15,464	8,478	0	8,478
99	997058	Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0
99	997059	Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606
4	997063	CDA Lake Settlement - AN	0	-51,462	-51,462	0	-33,808	-33,808	0	-17,654	-17,654
99	997063	CDA Lake Settlement	51,462	0	51,462	33,152	0	33,152	18,310	0	18,310
TOTAL SCHEDULE M DEDUCTIONS			-2,123,059	8,865,891	6,742,832	-2,118,919	5,668,623	3,549,704	-4,140	3,197,268	3,193,128

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.747%	34.253%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.865%	37.135%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.130%	38.870%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.898%	36.102%
E-ALL	12	Net Electric Plant	100.000%	63.116%	36.884%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended June 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	457,046	287,075	169,971
99	410100	Deferred Federal Income Tax Expense - Washington	-811,296	-811,296	0
99	410100	Deferred Federal Income Tax Expense - Idaho	51,375	0	51,375
		Sub-Total	-302,875	-524,221	221,346
14	411100	Deferred Federal Income Tax Expense - Allocated	-36,700	-23,052	-13,648
99	411100	Deferred Federal Income Tax Expense - Washington	13,304	13,304	0
99	411100	Deferred Federal Income Tax Expense - Idaho	13,120	0	13,120
		Sub-Total	-10,276	-9,748	-528
		Total Deferred Federal Income Tax Expense	-313,151	-533,969	220,818
E-ALL	14	Net Allocated Schedule M's	100.000%	62.811%	37.189%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended June 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			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Weighted Cost		3.516%	3.602%
E-APL	Net Rate Base	1,585,878,463	1,008,181,466	577,696,997
	Interest Deduction for FIT Calculation	56,256,306	35,447,660	20,808,646
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from Treasury			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended June 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	151,404	151,404	0	97,534	97,534	0	53,870	53,870
1	408150	R&P Property Tax--Production	0	734,958	734,958	0	473,460	473,460	0	261,498	261,498
1	408180	R&P Property Tax--Transmission	0	272,234	272,234	0	175,373	175,373	0	96,861	96,861
1	409100	State Income Tax--Montana & Oregon	0	86,262	86,262	0	55,570	55,570	0	30,692	30,692
TOTAL PRODUCTION & TRANSMISSION			0	1,244,858	1,244,858	0	801,937	801,937	0	442,921	442,921
DISTRIBUTION											
99	408110	State Excise Tax	1,338,602	0	1,338,602	1,338,602	0	1,338,602	0	0	0
99	408120	Municipal Occupation & License Tax	1,379,931	0	1,379,931	1,164,550	0	1,164,550	215,381	0	215,381
99	408160	Miscellaneous State or Local Tax--WA & ID	2,209	0	2,209	0	0	0	2,209	0	2,209
99	408170	R&P Property Tax--Distribution	415,701	0	415,701	273,708	0	273,708	141,993	0	141,993
99	409100	State Income Tax--Idaho	109,605	0	109,605	0	0	0	109,605	0	109,605
TOTAL DISTRIBUTION			3,246,048	0	3,246,048	2,776,860	0	2,776,860	469,188	0	469,188
TOTAL TAXES OTHER THAN FIT			3,246,048	1,244,858	4,490,906	2,776,860	801,937	3,578,797	469,188	442,921	912,109

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 June 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	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	55,463	29,623,802	29,679,265	55,463	19,083,653	19,139,116	0	10,540,149	10,540,149
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 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	14,269,481	14,269,481	0	9,374,478	9,374,478	0	4,895,003	4,895,003
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,045,515	7,045,515	0	4,628,622	4,628,622	0	2,416,893	2,416,893
TOTAL INTANGIBLE PLANT			208,642	53,160,897	53,369,539	208,642	34,520,185	34,728,827	0	18,640,712	18,640,712
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,515	2,231,515	0	1,437,542	1,437,542	0	793,973	793,973
1	311XXX	Structures & Improvements	0	124,919,839	124,919,839	0	80,473,360	80,473,360	0	44,446,479	44,446,479
1	312000	Boiler Plant	0	164,788,532	164,788,532	0	106,156,772	106,156,772	0	58,631,760	58,631,760
1	314000	Turbogenerator Units	0	47,944,933	47,944,933	0	30,886,126	30,886,126	0	17,058,807	17,058,807
1	315000	Accessory Electric Equipment	0	26,395,571	26,395,571	0	17,004,027	17,004,027	0	9,391,544	9,391,544
1	316000	Miscellaneous Power Plant Equipment	0	15,646,134	15,646,134	0	10,079,240	10,079,240	0	5,566,894	5,566,894
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	381,926,524	381,926,524	0	246,037,067	246,037,067	0	135,889,457	135,889,457
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,860,499	55,860,499	0	35,985,333	35,985,333	0	19,875,166	19,875,166
1	331XXX	Structures & Improvements	0	39,974,619	39,974,619	0	25,751,650	25,751,650	0	14,222,969	14,222,969
1	332XXX	Reservoirs, Dams, & Waterways	0	117,491,851	117,491,851	0	75,688,250	75,688,250	0	41,803,601	41,803,601
1	333000	Waterwheels, Turbines, & Generators	0	141,214,459	141,214,459	0	90,970,354	90,970,354	0	50,244,105	50,244,105
1	334000	Accessory Electric Equipment	0	31,626,396	31,626,396	0	20,373,724	20,373,724	0	11,252,672	11,252,672
1	335XXX	Miscellaneous Power Plant Equipment	0	7,104,930	7,104,930	0	4,576,996	4,576,996	0	2,527,934	2,527,934
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	395,272,317	395,272,317	0	254,634,425	254,634,425	0	140,637,892	140,637,892
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,617,638	15,617,638	0	10,060,882	10,060,882	0	5,556,756	5,556,756
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867	0	7,494,813	7,494,813
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	197,970,615	197,970,615	0	127,532,670	127,532,670	0	70,437,945	70,437,945
1	345000	Accessory Electric Equipment	0	15,941,015	15,941,015	0	10,269,202	10,269,202	0	5,671,813	5,671,813
1	346000	Miscellaneous Power Plant Equipment	0	1,360,060	1,360,060	0	876,151	876,151	0	483,909	483,909
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,708,343	274,708,343	0	176,967,115	176,967,115	0	97,741,228	97,741,228
TOTAL PRODUCTION PLANT			0	1,051,907,184	1,051,907,184	0	677,638,607	677,638,607	0	374,268,577	374,268,577

ELECTRIC UTILITY PLANT For Month Ended June 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	15,928,144	15,928,144	0	10,260,910	10,260,910	0	5,667,234	5,667,234
1	352XXX	Structures & Improvements	0	15,758,564	15,758,564	0	10,151,667	10,151,667	0	5,606,897	5,606,897
1	353000	Station Equipment	0	173,445,905	173,445,905	0	111,733,852	111,733,852	0	61,712,053	61,712,053
1	354000	Towers & Fixtures	0	17,104,573	17,104,573	0	11,018,766	11,018,766	0	6,085,807	6,085,807
1	355000	Poles & Fixtures	0	129,142,988	129,142,988	0	83,193,913	83,193,913	0	45,949,075	45,949,075
1	356000	Overhead Conductors & Devices	0	104,180,586	104,180,586	0	67,113,134	67,113,134	0	37,067,452	37,067,452
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	462,368,566	462,368,566	0	297,857,830	297,857,830	0	164,510,736	164,510,736
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	12,713,399	0	12,713,399	9,475,698	0	9,475,698	3,237,701	0	3,237,701
99	362000	Station Equipment	88,227,977	0	88,227,977	57,316,020	0	57,316,020	30,911,957	0	30,911,957
99	364000	Poles, Towers, & Fixtures	203,318,795	0	203,318,795	123,524,369	0	123,524,369	79,794,426	0	79,794,426
99	365000	Overhead Conductors & Devices	132,837,884	0	132,837,884	78,714,266	0	78,714,266	54,123,618	0	54,123,618
99	366000	Underground Conduit	72,329,539	0	72,329,539	44,490,507	0	44,490,507	27,839,032	0	27,839,032
99	367000	Underground Conductors & Devices	118,267,706	0	118,267,706	75,491,474	0	75,491,474	42,776,232	0	42,776,232
99	368000	Line Transformers	164,397,294	0	164,397,294	106,070,673	0	106,070,673	58,326,621	0	58,326,621
99	369XXX	Services	112,344,257	0	112,344,257	69,425,231	0	69,425,231	42,919,026	0	42,919,026
99	370000	Meters	44,822,876	0	44,822,876	16,325,685	0	16,325,685	28,497,191	0	28,497,191
99	373XXX	Street Light & Signal Systems	28,342,090	0	28,342,090	15,752,178	0	15,752,178	12,589,912	0	12,589,912
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	981,935,747	0	981,935,747	599,956,221	0	599,956,221	381,979,526	0	381,979,526
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048	447,332	671,588	1,118,920
4	390XXX	Structures & Improvements	6,318,571	27,868,117	34,186,688	1,716,281	18,308,238	20,024,519	4,602,290	9,559,879	14,162,169
4	391XXX	Office Furniture & Equipment	0	22,182,278	22,182,278	0	14,572,869	14,572,869	0	7,609,409	7,609,409
4	392XXX	Transportation Equipment	7,278,056	4,932,991	12,211,047	4,919,643	3,240,778	8,160,421	2,358,413	1,692,213	4,050,626
4	393000	Stores Equipment	301,090	816,965	1,118,055	118,019	536,713	654,732	183,071	280,252	463,323
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,595,985	5,358,128	1,321,756	2,362,418	3,684,174	440,387	1,233,567	1,673,954
4	395000	Laboratory Equipment	365,611	1,593,990	1,959,601	230,147	1,047,188	1,277,335	135,464	546,802	682,266
4	396XXX	Power Operated Equipment	17,155,001	6,355,222	23,510,223	10,972,013	4,175,127	15,147,140	6,182,988	2,180,095	8,363,083
4	397XXX	Communications Equipment	10,938,211	41,446,229	52,384,440	5,908,003	27,228,515	33,136,518	5,030,208	14,217,714	19,247,922
4	398000	Miscellaneous Equipment	6,566	358,069	364,635	1,831	235,237	237,068	4,735	122,832	127,567
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	44,944,462	111,107,601	156,052,063	25,559,574	72,993,250	98,552,824	19,384,888	38,114,351	57,499,239
OTHER PLANT											
1	182381	CDA Post Falls Settlement	0	27,506,336	27,506,336	0	17,719,582	17,719,582	0	9,786,754	9,786,754
		TOTAL PLANT IN SERVICE	1,027,088,851	1,706,050,584	2,733,139,435	625,724,437	1,100,729,454	1,726,453,891	401,364,414	605,321,130	1,006,685,544
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,027,088,851	1,706,050,584	2,733,139,435	625,724,437	1,100,729,454	1,726,453,891	401,364,414	605,321,130	1,006,685,544

ELECTRIC UTILITY PLANT For Month Ended June 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	248,094,236	248,094,236	0	159,822,307	159,822,307	0	88,271,929	88,271,929
1	108000	Hydro Production Plant	0	94,423,112	94,423,112	0	60,827,369	60,827,369	0	33,595,743	33,595,743
i	108X03	Other Production Plant	0	50,369,552	50,369,552	0	32,448,065	32,448,065	0	17,921,487	17,921,487
1	108X04	Transmission Plant	0	154,906,141	154,906,141	0	99,790,536	99,790,536	0	55,115,605	55,115,605
E-ADP	108X05	Distribution Plant	297,098,663	0	297,098,663	181,313,372	0	181,313,372	115,785,291	0	115,785,291
E-ADP	108X06	General Plant - Non-Transportation	14,577,016	41,228,722	55,805,738	8,018,168	27,085,621	35,103,789	6,558,848	14,143,101	20,701,949
E-ADP	108X07	General Plant - Transportation	3,806,227	2,579,847	6,386,074	2,572,821	1,694,856	4,267,677	1,233,406	884,991	2,118,397
1	108X01	Less: Prod. PIt. Asset Recovery Oblig. (Note 1)	0	-224,539	-224,539	0	-144,648	-144,648	0	-79,891	-79,891
TOTAL ACCUMULATED DEPRECIATION			315,481,906	591,377,071	906,858,977	191,904,361	381,524,106	573,428,467	123,577,545	209,852,965	333,430,510
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	13,179	3,761,176	3,774,355	13,179	2,422,950	2,436,129	0	1,338,226	1,338,226
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	76,228	76,228	0	50,079	50,079	0	26,149	26,149
E-CAM	111X08	Intangible Plant-Computer Software	0	10,007,539	10,007,539	0	6,574,553	6,574,553	0	3,432,986	3,432,986
TOTAL ACCUMULATED AMORTIZATION			123,857	13,845,375	13,969,232	123,857	9,047,866	9,171,723	0	4,797,509	4,797,509
NET ELECTRIC UTILITY PLANT			711,483,088	1,100,828,138	1,812,311,226	433,696,219	710,157,482	1,143,853,701	277,786,869	390,670,656	668,457,525

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 June 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		711,483,088	1,100,828,138	1,812,311,226	433,696,219	710,157,482	1,143,853,701	277,786,869	390,670,656	668,457,525
	ADJUSTMENTS:										
	ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)		0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)		12,434,489	0	12,434,489	7,881,208	0	7,881,208	4,553,281	0	4,553,281
4	Deferred Gain on Sale of General Office (190850)		0	174,449	174,449	0	114,606	114,606	0	59,843	59,843
12	Deferred F.I.T. - Plant In Service (282900)		0	-247,159,705	-247,159,705	0	-155,997,319	-155,997,319	0	-91,162,386	-91,162,386
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-9,137,891	-9,137,891	0	-6,003,229	-6,003,229	0	-3,134,662	-3,134,662
99	ADFIT - Boulder Park Idaho Write Off (190040)		647,665	0	647,665	0	0	0	647,665	0	647,665
99	ADFIT - MT Lease Payments (283365)		-2,706,505	0	-2,706,505	-1,786,010	0	-1,786,010	-920,495	0	-920,495
1	ADFIT - MT Lease Payments (283382)		-265,279	-9,636,223	-9,901,502	-201,534	-6,207,655	-6,409,189	-63,745	-3,428,568	-3,492,313
12	Electric portion of Bond Redemptions (283850)		0	-2,897,458	-2,897,458	0	-1,828,760	-1,828,760	0	-1,068,698	-1,068,698
1	Colstrip PCB (283200)		0	-614,015	-614,015	0	-395,548	-395,548	0	-218,467	-218,467
	TOTAL ACCUM DEFERRED INCOME TAX		10,110,370	-269,270,843	-259,160,473	5,893,664	-170,317,905	-164,424,241	4,216,706	-98,952,938	-94,736,232
	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)		5,514,206	0	5,514,206	3,957,887	0	3,957,887	1,556,319	0	1,556,319
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)		749,527	0	749,527	0	0	0	749,527	0	749,527
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		696,964	0	696,964	0	0	0	696,964	0	696,964
99	Invest in Exchange Power (124900, 124930)		25,010,338	0	25,010,338	25,010,338	0	25,010,338	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)		-2,224,427	0	-2,224,427	-712,890	0	-712,890	-1,511,537	0	-1,511,537
E-ALL	Colstrip 3 AFUDC Reallocation		0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington		1,775,675	0	1,775,675	1,775,675	0	1,775,675	0	0	0
99	Montana Riverbed Settlement (186360)		7,732,873	0	7,732,873	5,102,885	0	5,102,885	2,629,988	0	2,629,988
99	Nez Perce Settlement - Idaho (186800)		350,371	0	350,371	0	0	0	350,371	0	350,371
4	Gain on Sale of General Office Bldg (253850)		0	-498,401	-498,401	0	-327,430	-327,430	0	-170,971	-170,971
	TOTAL OTHER ADJUSTMENTS		33,226,111	-498,401	32,727,710	29,079,436	-327,430	28,752,006	4,146,675	-170,971	3,975,704
	NET RATE BASE		754,819,569	831,058,894	1,585,878,463	468,669,319	539,512,147	1,008,181,466	286,150,250	291,546,747	577,696,997

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%	63.116%	36.884%
E-ALL	13	Net Electric General Plant	100.000%	63.053%	36.947%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended June 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	316,627	228,111	61,255	27,262
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
	TOTAL		<u>317,436</u>	<u>228,750</u>	<u>61,425</u>	<u>27,262</u>
7	404X32 PC Software	Utility 7	143,140	103,124	27,692	12,324
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		<u>150,288</u>	<u>103,124</u>	<u>32,623</u>	<u>14,541</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
7	404X60 Leased Transportation Vehicles	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended June 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	471,164	339,445	91,151	40,567
8	Utility 8	11,029	0	7,608	3,421
9	Utility 9	57,108	45,118	11,990	0
9	Utility 9 - Washington	8,750	6,913	1,837	0
9	Utility 9 - Idaho	33,428	26,409	7,019	0
		<u>581,479</u>	<u>417,885</u>	<u>119,605</u>	<u>43,988</u>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT For Month Ended June 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	2,396,912	0	0	1,726,831	1,726,831	0	0	463,707	463,707	0	206,374	206,374
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
TOTAL ACCOUNT			4,649,874	371,881	447,332	1,957,755	2,776,968	575,994	91,800	519,025	1,186,819	479,713	206,374	686,087
390XXX Structures & Improvements														
99		Utility 0	2,239,777	450,428	1,161,614	627,735	2,239,777	0	0	0	0	0	0	0
99		Utility 1	864,751	0	0	0	0	864,751	0	0	864,751	0	0	0
99		Utility 2	3,432,488	0	0	0	0	0	0	0	0	3,432,488	0	3,432,488
7		Utility 7	33,774,807	0	0	24,332,722	24,332,722	0	0	6,534,074	6,534,074	0	2,908,011	2,908,011
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,602,264	1,265,853	0	0	1,265,853	336,411	0	0	336,411	0	0	0
9		Utility 9 - Idaho	4,355,066	0	3,440,676	0	3,440,676	0	914,390	0	914,390	0	0	0
9		Utility 9 - Allocated	3,680,396	0	0	2,907,660	2,907,660	0	0	772,736	772,736	0	0	0
TOTAL ACCOUNT			49,949,549	1,716,281	4,602,290	27,868,117	34,186,688	1,201,162	914,390	7,306,810	9,422,362	3,432,488	2,908,011	6,340,499
391XXX Office Furniture & Equipment														
99		Utility 0	858,951	0	0	858,951	858,951	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	29,597,645	0	0	21,323,327	21,323,327	0	0	5,725,960	5,725,960	0	2,548,357	2,548,357
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT			30,835,467	0	0	22,182,278	22,182,278	0	0	5,987,305	5,987,305	0	2,665,883	2,665,883
392XXX Transportation Equipment														
99		Utility 0	10,506,862	4,316,045	1,924,070	4,266,747	10,506,862	0	0	0	0	0	0	0
99		Utility 1	4,373,148	0	0	0	0	2,772,011	941,268	659,869	4,373,148	0	0	0
99		Utility 2	1,952,113	0	0	0	0	0	0	0	0	1,952,113	0	1,952,113
7		Utility 7	142,511	0	0	102,671	102,671	0	0	27,570	27,570	0	12,270	12,270
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	764,010	603,598	0	0	603,598	160,412	0	0	160,412	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	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0
TOTAL ACCOUNT			19,001,766	4,919,643	2,358,413	4,932,991	12,211,047	2,932,423	1,056,699	837,214	4,826,336	1,952,113	12,270	1,964,383

COMMON GENERAL PLANT
 For Month Ended June 30, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
393000 Stores Equipment														
99		Utility 0	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
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	639,926	0	0	505,567	505,567	0	0	134,359	134,359	0	0	0
TOTAL ACCOUNT			1,467,157	118,019	183,071	816,965	1,118,055	112,782	44,734	134,359	291,875	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment														
99		Utility 0	3,446,267	1,287,102	432,867	1,726,298	3,446,267	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	962,223	0	0	0	0	0	0	0	0	962,223	0	962,223
7		Utility 7	2,259,245	0	0	1,627,650	1,627,650	0	0	437,074	437,074	0	194,521	194,521
8		Utility 8	937,310	0	0	0	0	0	0	646,556	646,556	0	290,754	290,754
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	306,361	0	0	242,037	242,037	0	0	64,324	64,324	0	0	0
TOTAL ACCOUNT			9,834,382	1,321,756	440,387	3,595,985	5,358,128	998,393	456,701	1,573,662	3,028,756	962,223	485,275	1,447,498
395000 Laboratory Equipment														
99		Utility 0	1,453,981	214,701	130,533	1,108,747	1,453,981	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	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			2,726,487	230,147	135,464	1,593,990	1,959,601	107,901	35,161	316,851	459,913	273,708	33,266	306,974
396XXX Power Operated Equipment														
99		Utility 0	21,669,678	10,407,048	5,787,374	5,475,256	21,669,678	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	500,752	0	395,614	0	395,614	0	105,138	0	105,138	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
TOTAL ACCOUNT			27,811,565	10,972,013	6,182,988	6,355,222	23,510,223	2,738,527	868,170	603,109	4,209,806	43,834	47,702	91,536

COMMON GENERAL PLANT For Month Ended June 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	37,753,070	5,548,677	1,921,661	30,282,732	37,753,070	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	0	368,319	282,563	0	650,882	0	0	0
99		Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7		Utility 7	7,498,057	0	0	5,401,900	5,401,900	0	0	1,450,574	1,450,574	0	645,583	645,583
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,934,671	0	3,108,547	0	3,108,547	0	826,124	0	826,124	0	0	0
9		Utility 9 - Allocated	7,292,792	0	0	5,761,597	5,761,597	0	0	1,531,195	1,531,195	0	0	0
		TOTAL ACCOUNT	59,024,339	5,908,003	5,030,208	41,446,229	52,384,440	463,813	1,108,687	3,622,157	5,194,657	511,680	933,562	1,445,242
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		TOTAL ACCOUNT	503,783	1,831	4,735	358,069	364,635	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	205,804,369	25,559,574	19,384,888	111,107,601	156,052,063	9,131,481	4,576,990	20,996,498	34,704,969	7,712,986	7,334,351	15,047,337

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 June 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	38,504,956	38,504,956	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,030	-86,030	0	0
99	108X06	Utility 1	3,819,305	0	3,819,305	0
99	108X06	Utility 2	2,045,900	0	0	2,045,900
7	108X06	Utility 7	8,677,197	6,251,400	1,678,691	747,107
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-342,795	-246,963	-66,317	-29,515
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	789,519	0	544,610	244,909
9	108X06	Utility 9	14,407,340	11,382,375	3,024,965	0
Total			67,815,392	55,805,738	9,001,254	3,008,401

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,791,647	5,791,647	0	0
99	108X07	Utility 1	610,080	0	610,080	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	879,283	0	0	879,283
7	108X07	Utility 7	28,207	20,321	5,457	2,429
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	726,680	574,106	152,574	0
9	108X07	Utility 9	0	0	0	0
Total			8,035,897	6,386,074	768,111	881,712

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 June 30, 2009 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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***** SYSTEM ***** WASHINGTON ***** DAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	981,935,747	0	981,935,747	599,956,221	0	599,956,221	381,979,526	0	381,979,526
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	977,658,091	0	977,658,091	596,642,375	0	596,642,375	381,015,716	0	381,015,716
		Percentage		0.000%	100.000%	61.028%			38.972%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	297,098,663	181,313,372			115,785,291		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	297,098,663	0	297,098,663	181,313,372	0	181,313,372	115,785,291	0	115,785,291
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	44,944,462	111,107,601	156,052,063	25,559,574	72,993,250	98,552,824	19,384,888	38,114,351	57,499,239
E-PLT	389XXX	Less: General Land and Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048	447,332	671,588	1,118,920
E-PLT	392XXX	Less: General Transportation Plant	7,278,056	4,932,991	12,211,047	4,919,643	3,240,778	8,160,421	2,358,413	1,692,213	4,050,626
		Depreciable Non Transport General Plant	36,847,193	104,216,855	141,064,048	20,268,050	68,466,305	88,734,355	16,579,143	35,750,550	52,329,693
		Percentage		73.879%	100.000%	14.368%			11.753%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,228,722	55,805,738	8,018,168			6,558,848		
	403X60	Common Depreciation Expense (C-DEP)		284,111	384,563	55,254			45,198		
	403X60	Washington Depreciation Expense (C-DEP)			6,913	6,913			0		
	403X60	Idaho Depreciation Expense (C-DEP)			26,409	0			26,409		
	403X60	Depreciation Expense		166,764	219,196	38,060			14,372		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	14,577,016	41,228,722	55,805,738	8,018,168	27,085,621	35,103,789	6,558,848	14,143,101	20,701,949
4	403X60	Depreciation Expense (C-DEP)	100,452	284,111	384,563	55,254	186,650	241,904	45,198	97,461	142,659
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	33,322	0	33,322	6,913	0	6,913	26,409	0	26,409
4	403X60	Depreciation Expense	52,432	166,764	219,196	38,060	109,557	147,617	14,372	57,207	71,579
		Total Depreciation Expense	186,206	450,875	637,081	100,227	296,207	396,434	85,979	154,668	240,647
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,278,056	4,932,991	12,211,047	4,919,643	3,240,778	8,160,421	2,358,413	1,692,213	4,050,626
		Percentage		40.398%	100.000%	40.288%			19.314%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,579,847	6,386,074	2,572,821			1,233,406		
	403X70	Depreciation Expense (C-DEP)		428	1,060	427			205		
	403X70	Depreciation Expense		4,026	9,087	3,013			2,049		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,806,227	2,579,847	6,386,074	2,572,821	1,694,856	4,267,677	1,233,406	884,991	2,118,397
4	403X70	Depreciation Expense (C-DEP)	632	428	1,060	427	281	708	205	147	352
4	403X70	Depreciation Expense	5,062	4,026	9,088	3,013	2,645	5,658	2,049	1,381	3,430
		Total Depreciation Expense	5,694	4,454	10,148	3,440	2,926	6,366	2,254	1,528	3,782

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 June 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 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	652,470	0	0	652,470	652,470	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	18,900,965	0	0	13,617,011	13,617,011	0	0	3,656,581	3,656,581	0	1,627,373	1,627,373
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	19,599,875	0	0	14,269,481	14,269,481	0	0	3,656,581	3,656,581	46,440	1,627,373	1,673,813
	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
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,651,888	0	0	6,233,166	6,233,166	0	0	1,673,794	1,673,794	0	744,928	744,928
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,069,728	0	0	7,045,515	7,045,515	0	0	2,093,885	2,093,885	0	930,328	930,328
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL		30,281,560	0	0	21,468,310	21,468,310	249,449	168,450	5,791,210	6,209,109	46,440	2,557,701	2,604,141

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 June 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	703,283	703,283	0	0
99		Utility 1	5,112	0	5,112	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	18,576	0	0	18,576
99		Utility 2 - California	0	0	0	0
7		Utility 7	12,899,612	9,293,396	2,495,559	1,110,657
8		Utility 8	467,532	0	322,504	145,028
9		Utility 9	13,746	10,860	2,886	0
Total			<u>14,107,861</u>	<u>10,007,539</u>	<u>2,826,061</u>	<u>1,274,261</u>

Accum Amort--Leasehold Improvements (111X50/60)						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	96,670	69,645	18,702	8,323
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>105,002</u>	<u>76,228</u>	<u>20,451</u>	<u>8,323</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%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE For Month Ended June 30, 2009 Average of Monthly Averages Basis			Report ID: E-CAM-1A			***** 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	14,269,481	14,269,481	0	9,374,478	9,374,478	0	4,895,003	4,895,003			
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,045,515	7,045,515	0	4,628,622	4,628,622	0	2,416,893	2,416,893			
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0	0	0	0	0	0	0			
		Total Intangible Plant - Software	0	21,314,996	21,314,996	0	14,003,100	14,003,100	0	7,311,896	7,311,896			
		Percentage		100.000%	100.000%	0.000%			0.000%					
		ALLOCATION BASED ON DEPRECIABLE PLANT:												
C-AAM	111	Accumulated Amortization (111.38 & .48)		10,007,539	10,007,539	0			0					
		Amortization Expense (404X3X)		357,816	357,816	0			0					
		JURISDICTIONAL ALLOCATION:												
4	111	Accumulated Amortization (111.38 & .48)	0	10,007,539	10,007,539	0	6,574,553	6,574,553	0	3,432,986	3,432,986			
4		Amortization Expense (404X3X)	0	357,816	357,816	0	235,071	235,071	0	122,745	122,745			
		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 June 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	-10,924,163	-7,870,204	-2,113,389	-940,570
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,604,586	-1,267,687	-336,899	0
		Total	<u>-12,528,749</u>	<u>-9,137,891</u>	<u>-2,450,288</u>	<u>-940,570</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%