

ELECTRIC RATE OF RETURN For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	124,194,767	73,374,279	50,820,488
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	124,194,767	73,181,667	51,013,100
E-APL		Electric Net Rate Base	1,591,138,005	1,014,362,363	576,775,642
		RATE OF RETURN	7.805%	7.215%	8.845%

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

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers	12/31/2009	355,079	233,332	121,747
		Percent		100.000%	65.713%	34.287%
3	E-OPS	Direct Distribution Operating Expense		20,098,095	13,434,749	6,663,346
		Percent		100.000%	66.846%	33.154%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4	Total Percentages	Percent		400.000%	259.545%	140.455%
		Percent		100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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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 Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor	41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 500 - 894	35,165,766	25,255,770	9,909,996	0
		Direct O & M Accts 901 - 935	0	0	0	0
		Adjustments	77,102,714	64,212,125	12,890,589	0
		Total	100.000%	83.281%	16.719%	0.000%
		Percentage				
		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	689,101,348 100.000%	420,874,690 61.076%	268,226,658 38.924%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	75,456,599 100.000%	48,278,244 63.981%	27,178,355 36.019%	
12	E-PLT	Net Electric Plant Percent	1,817,848,439 100.000%	1,150,959,209 63.314%	666,889,230 36.686%	
13	E-PLT	Net Electric General Plant Percent	95,004,088 100.000%	59,428,119 62.553%	35,575,969 37.447%	
14	E-SCM	Net Allocated Schedule M's Percent	-129,206,186 100.000%	-82,503,545 63.854%	-46,702,641 36.146%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

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

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

SPECIAL MANUAL ADJUSTMENTS:	12/31/09	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/09	ANNUALLY	0	-192,612	192,612
Colstrip 3 AFUDC Reallocation - Plant (12/09)		0	-7,385,319	7,385,319
- Accum Deprec (12/09)		0	-5,686,902	5,686,902

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	312,711,086	0	312,711,086	211,801,968	0	211,801,968	100,909,118	0	100,909,118
99	442200	Commercial - Firm & Int.	271,128,403	0	271,128,403	190,517,481	0	190,517,481	80,610,922	0	80,610,922
1	442300	Industrial	106,922,981	0	106,922,981	44,857,389	0	44,857,389	62,065,592	0	62,065,592
99	444000	Public Street & Highway Lighting	6,607,434	0	6,607,434	4,481,319	0	4,481,319	2,126,115	0	2,126,115
99	499XXX	Unbilled Revenue	6,581,138	0	6,581,138	5,578,730	0	5,578,730	1,002,408	0	1,002,408
99	448000	Interdepartmental Revenue	1,075,772	0	1,075,772	870,528	0	870,528	205,244	0	205,244
		TOTAL SALES TO ULTIMATE CUSTOMERS	705,026,814	0	705,026,814	458,107,415	0	458,107,415	246,919,399	0	246,919,399
1	447XXX	Sales for Resale	0	198,516,063	198,516,063	0	128,777,370	128,777,370	0	69,738,693	69,738,693
		TOTAL SALES OF ELECTRICITY	705,026,814	198,516,063	903,542,877	458,107,415	128,777,370	586,884,785	246,919,399	69,738,693	316,658,092
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	651,836	0	651,836	409,201	0	409,201	242,635	0	242,635
1	453000	Sales of Water & Water Power	0	381,238	381,238	0	247,309	247,309	0	133,929	133,929
1	454000	Rent from Electric Property	2,667,908	74,520	2,742,428	1,796,696	48,341	1,845,037	871,212	26,179	897,391
1	456XXX	Other Electric Revenues	248,390	43,462,489	43,710,879	212,619	28,194,117	28,406,736	35,771	15,268,372	15,304,143
		TOTAL OTHER OPERATING REVENUE	3,568,134	43,918,247	47,486,381	2,418,516	28,489,767	30,908,283	1,149,618	15,428,480	16,578,098
		TOTAL ELECTRIC REVENUE	708,594,948	242,434,310	951,029,258	460,525,931	157,267,137	617,793,068	248,069,017	85,167,173	333,236,190
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	514,450	514,450	0	333,724	333,724	0	180,726	180,726
1	501000	Fuel	0	22,358,344	22,358,344	0	14,503,858	14,503,858	0	7,854,486	7,854,486
1	502000	Steam Expense	0	2,614,109	2,614,109	0	1,695,773	1,695,773	0	918,336	918,336
1	505000	Electric Expense	0	699,318	699,318	0	453,648	453,648	0	245,670	245,670
1	506000	Miscellaneous Steam Power Generation Expense	153,771	2,629,935	2,783,706	0	1,706,039	1,706,039	153,771	923,896	1,077,667
1	507000	Rent	0	29,773	29,773	0	19,314	19,314	0	10,459	10,459
MAINTENANCE											
1	510000	Supervision & Engineering	0	500,139	500,139	0	324,440	324,440	0	175,699	175,699
1	511000	Structures	0	546,526	546,526	0	354,531	354,531	0	191,995	191,995
1	512000	Boiler Plant	0	5,457,086	5,457,086	0	3,540,012	3,540,012	0	1,917,074	1,917,074
1	513000	Electric Plant	0	2,565,316	2,565,316	0	1,664,120	1,664,120	0	901,196	901,196
1	514000	Miscellaneous Steam Plant	0	937,372	937,372	0	608,073	608,073	0	329,299	329,299
		TOTAL STEAM POWER GENERATION EXP	153,771	38,852,368	39,006,139	0	25,203,532	25,203,532	153,771	13,648,836	13,802,607

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,278,227	2,278,227	0	1,477,886	1,477,886	0	800,341	800,341
1	536000	Water for Power	0	815,150	815,150	0	528,788	528,788	0	286,362	286,362
1	537000	Hydraulic Expense	3,232,515	1,157,785	4,390,300	1,753,559	751,055	2,504,614	1,478,956	406,730	1,885,686
1	538000	Electric Expense	0	5,604,151	5,604,151	0	3,635,413	3,635,413	0	1,968,738	1,968,738
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	630,038	630,038	0	408,706	408,706	0	221,332	221,332
1	540000	Rent	1,361,729	799,589	2,161,318	841,122	518,693	1,359,815	520,607	280,896	801,503
1	540100	MT Trust Funds Land Settlement Rents	3,907,287	0	3,907,287	2,312,807	0	2,312,807	1,594,480	0	1,594,480
MAINTENANCE											
1	541000	Supervision & Engineering	0	249,607	249,607	0	161,920	161,920	0	87,687	87,687
1	542000	Structures	0	343,445	343,445	0	222,793	222,793	0	120,652	120,652
1	543000	Reservoirs, Dams, & Waterways	0	646,541	646,541	0	419,411	419,411	0	227,130	227,130
1	544000	Electric Plant	0	1,937,827	1,937,827	0	1,257,068	1,257,068	0	680,759	680,759
1	545000	Miscellaneous Hydraulic Plant	0	1,835,745	1,835,745	0	1,190,848	1,190,848	0	644,897	644,897
TOTAL HYDRO POWER GENERATION EXP			8,501,531	16,298,105	24,799,636	4,907,488	10,572,581	15,480,069	3,594,043	5,725,524	9,319,567
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	846,899	846,899	0	549,383	549,383	0	297,516	297,516
1	547000	Fuel	0	68,656,659	68,656,659	0	44,537,575	44,537,575	0	24,119,084	24,119,084
1	548000	Generation Expense	0	2,215,456	2,215,456	0	1,437,166	1,437,166	0	778,290	778,290
1	549000	Miscellaneous Other Power Generation Expense	0	456,697	456,697	0	296,259	296,259	0	160,438	160,438
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	775,889	775,889	0	503,319	503,319	0	272,570	272,570
1	552000	Structures	0	1,850	1,850	0	1,200	1,200	0	650	650
1	553000	Generating & Electric Equipment	0	1,893,421	1,893,421	0	1,228,262	1,228,262	0	665,159	665,159
1	554000	Miscellaneous Other Power Generation Plant	0	100,412	100,412	0	65,137	65,137	0	35,275	35,275
TOTAL OTHER POWER GENERATION EXP			0	74,913,472	74,913,472	0	48,596,368	48,596,368	0	26,317,104	26,317,104
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,413,446	284,371,333	303,784,779	0	184,471,683	184,471,683	19,413,446	99,899,650	119,313,096
1	556000	System Control & Load Dispatching	0	528,673	528,673	0	342,950	342,950	0	185,723	185,723
E-557	557XXX	Other Expense	31,689,562	37,508,918	69,198,480	32,322,951	24,332,034	56,654,985	-633,389	13,176,884	12,543,495
TOTAL OTHER POWER SUPPLY EXPENSE			51,103,008	322,408,924	373,511,932	32,322,951	209,146,667	241,469,618	18,780,057	113,262,257	132,042,314
TOTAL POWER PRODUCTION O&M EXP			59,758,310	452,472,869	512,231,179	37,230,439	293,519,148	330,749,587	22,527,871	158,953,721	181,481,592

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,207,955	2,436,974	158,213	1,432,300	1,590,513	70,806	775,655	846,461
1	561000	Load Dispatching	0	2,224,918	2,224,918	0	1,443,304	1,443,304	0	781,614	781,614
1	562000	Station Expense	0	190,291	190,291	0	123,442	123,442	0	66,849	66,849
1	563000	Overhead Line Expense	0	543,042	543,042	0	352,271	352,271	0	190,771	190,771
1	565000	Transmission of Electricity by Others	0	13,350,741	13,350,741	0	8,660,626	8,660,626	0	4,690,115	4,690,115
1	566000	Miscellaneous Transmission Expense	0	1,387,100	1,387,100	0	899,812	899,812	0	487,288	487,288
1	567000	Rent	0	152,055	152,055	0	98,638	98,638	0	53,417	53,417
MAINTENANCE											
1	568000	Supervision & Engineering	0	566,082	566,082	0	367,217	367,217	0	198,865	198,865
1	569000	Structures	1,172	329,595	330,767	723	213,808	214,531	449	115,787	116,236
1	570000	Station Equipment	0	1,127,999	1,127,999	0	731,733	731,733	0	396,266	396,266
1	571000	Overhead Lines	28,963	1,499,677	1,528,640	17,850	972,840	990,690	11,113	526,837	537,950
1	572000	Underground Lines	0	17,566	17,566	0	11,395	11,395	0	6,171	6,171
1	573000	Service Miscellaneous	0	38,785	38,785	0	25,160	25,160	0	13,625	13,625
TOTAL TRANSMISSION OPERATING EXP			259,154	23,635,806	23,894,960	176,786	15,332,546	15,509,332	82,368	8,303,260	8,385,628
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,063,092	27,063,092	0	17,555,828	17,555,828	0	9,507,264	9,507,264
1	403X40	Depreciation Expense--Transmission Plant	0	9,428,800	9,428,800	0	6,116,463	6,116,463	0	3,312,337	3,312,337
1	404X30	Amortization of Limited-Term Plant	2,785	92,191	94,976	2,785	59,804	62,589	0	32,387	32,387
1	404X20	Amortization of Hydro Licensing Costs	6,319	649,286	655,605	6,319	421,192	427,511	0	228,094	228,094
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407322	Reg Debit Spokane River Relicense	496	0	496	0	0	0	496	0	496
99	407422	Reg Credit Spokane River Relicense	-226,755	0	-226,755	-201,309	0	-201,309	-25,446	0	-25,446
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	0	50,000	50,000	0	32,435	32,435	0	17,565	17,565
99	407424	Reg Credit Lake CDA CDR Fund	-32,210	0	-32,210	-32,210	0	-32,210	0	0	0
99	407380	Amortization of Wartsila Generators	230,072	0	230,072	153,132	0	153,132	76,940	0	76,940
1	407382	Reg Debit Amt CDA Settlement	0	600,763	600,763	0	389,715	389,715	0	211,048	211,048
99	407382	Reg Debit Amt CDA Settlement	2,198	0	2,198	0	0	0	2,198	0	2,198
99	407482	Reg Credit Amt Lake CDA Settlement	-506,360	0	-506,360	-387,363	0	-387,363	-118,997	0	-118,997
99	407400	Amortization of CCX Credits	-425,280	0	-425,280	0	0	0	-425,280	0	-425,280
99	407420	Amortization of CS2 Levelized Return	-62,324	0	-62,324	0	0	0	-62,324	0	-62,324
99	407450/499	Amortization of BPA Residential Exchange Credit	-5,914,617	0	-5,914,617	-4,004,564	0	-4,004,564	-1,910,053	0	-1,910,053
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,283,468	13,283,468	0	8,616,986	8,616,986	0	4,666,482	4,666,482
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-4,614,472	51,167,600	46,553,128	-2,116,028	33,192,423	31,076,395	-2,498,444	17,975,177	15,476,733
TOTAL PRODUCTION & TRANS EXPENSE			55,402,992	527,276,275	582,679,267	35,291,197	342,044,117	377,335,314	20,111,795	185,232,158	205,343,953

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	365,591	1,001,456	1,367,047	210,656	669,433	880,089	154,935	332,023	486,958
3	582000	Station Expense	533,126	13,826	546,952	319,373	9,242	328,615	213,753	4,584	218,337
3	583000	Overhead Line Expense	949,119	628,598	1,577,717	608,561	420,193	1,028,754	340,558	208,405	548,963
3	584000	Underground Line Expense	708,432	1,914	710,346	456,976	1,279	458,255	251,456	635	252,091
3	585000	Street Light & Signal System Operation Expense	218,441	0	218,441	45,486	0	45,486	172,955	0	172,955
3	586000	Meter Expense	1,619,022	0	1,619,022	1,479,794	0	1,479,794	139,228	0	139,228
3	587000	Customer Installations Expense	855,364	5,658	861,022	455,390	3,782	459,172	399,974	1,876	401,850
3	588000	Miscellaneous Distribution Expense	3,226,722	2,644,534	5,871,256	2,254,106	1,767,765	4,021,871	972,616	876,769	1,849,385
3	589000	Rent	106,613	269,151	375,764	106,286	179,917	286,203	327	89,234	89,561
MAINTENANCE:											
3	590000	Supervision & Engineering	496,601	829,609	1,326,210	310,571	554,560	865,131	186,030	275,049	461,079
3	591000	Structures	280,324	405	280,729	176,963	271	177,234	103,361	134	103,495
3	592000	Station Equipment	962,107	68,548	1,030,655	618,900	45,822	664,722	343,207	22,726	365,933
3	593000	Overhead Lines	6,823,435	200	6,823,635	4,204,840	134	4,204,974	2,618,595	66	2,618,661
3	594000	Underground Lines	1,067,148	0	1,067,148	780,608	0	780,608	286,540	0	286,540
3	595000	Line Transformers	796,080	244,265	1,040,345	616,044	163,281	779,325	180,036	80,984	261,020
3	596000	Street Light & Signal System Maintenance Exp	638,654	0	638,654	448,215	0	448,215	190,439	0	190,439
3	597000	Meters	160,883	0	160,883	122,547	0	122,547	38,336	0	38,336
3	598000	Miscellaneous Distribution Expense	290,433	24,848	315,281	219,433	16,610	236,043	71,000	8,238	79,238
TOTAL DISTRIBUTION OPERATING EXP			20,098,095	5,733,012	25,831,107	13,434,749	3,832,289	17,267,038	6,663,346	1,900,723	8,564,069
99	403X50	Depreciation Expense--Distribution Plant	26,622,295	0	26,622,295	16,891,417	0	16,891,417	9,730,878	0	9,730,878
E-OTX		Taxes Other Than FIT--Distribution	40,465,696	0	40,465,696	35,402,722	0	35,402,722	5,062,974	0	5,062,974
TOTAL DISTRIBUTION EXPENSES			87,186,086	5,733,012	92,919,098	65,728,888	3,832,289	69,561,177	21,457,198	1,900,723	23,357,921
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	567,832	567,832	0	373,139	373,139	0	194,693	194,693
2	902000	Meter Reading Expenses	2,520,755	103,428	2,624,183	2,193,935	67,966	2,261,901	326,820	35,462	362,282
E-903	903XXX	Customer Records & Collection Expenses	1,915,080	6,328,489	8,243,569	1,375,682	4,148,068	5,523,750	539,398	2,180,421	2,719,819
2	904000	Uncollectible Accounts	0	2,735,983	2,735,983	0	1,797,897	1,797,897	0	938,086	938,086
2	905000	Misc Customer Accounts	0	244,870	244,870	0	160,911	160,911	0	83,959	83,959
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,435,835	9,980,602	14,416,437	3,569,617	6,547,981	10,117,598	866,218	3,432,621	4,298,839
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,916,028	533,287	25,449,315	19,231,744	350,439	19,582,183	5,684,284	182,848	5,867,132
2	909000	Advertising	64,788	2,954	67,742	48,537	1,941	50,478	16,251	1,013	17,264
2	910000	Misc Customer Service & Info Exp	0	146,608	146,608	0	96,341	96,341	0	50,267	50,267
TOTAL CUSTOMER SERVICE & INFO EXP			24,980,816	682,849	25,663,665	19,280,281	448,721	19,729,002	5,700,535	234,128	5,934,663

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	-120	506,372	506,252	0	332,752	332,752	-120	173,620	173,500
2	913000	Advertising	0	114,294	114,294	0	75,106	75,106	0	39,188	39,188
2	916000	Miscellaneous Sales Expenses	246,224	61,734	307,958	228,791	40,567	269,358	17,433	21,167	38,600
TOTAL SALES EXPENSES			246,104	682,400	928,504	228,791	448,425	677,216	17,313	233,975	251,288
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	214,836	22,259,538	22,474,374	102,579	14,443,324	14,545,903	112,257	7,816,214	7,928,471
4	921000	Office Supplies & Expenses	114	3,928,721	3,928,835	54	2,549,190	2,549,244	60	1,379,531	1,379,591
4	922000	Admin Exp Transferred--Credit	0	-49,301	-49,301	0	-31,989	-31,989	0	-17,312	-17,312
4	923000	Outside Services Employed	0	11,313,636	11,313,636	0	7,340,966	7,340,966	0	3,972,670	3,972,670
4	924000	Property Insurance Premium	0	1,283,269	1,283,269	0	832,662	832,662	0	450,607	450,607
4	925XXX	Injuries and Damages	2,451	3,540,946	3,543,397	2,451	2,297,578	2,300,029	0	1,243,368	1,243,368
4	926XXX	Employee Pensions and Benefits	341,773	708,302	1,050,075	252,991	459,589	712,580	88,782	248,713	337,495
4	927000	Franchise Requirements	6,704	0	6,704	0	0	0	6,704	0	6,704
1	928000	Regulatory Commission Expenses	1,836,657	3,163,049	4,999,706	1,248,510	2,051,870	3,300,380	588,147	1,111,179	1,699,326
4	930000	Miscellaneous General Expenses	350,159	3,043,575	3,393,734	308,947	1,974,854	2,283,801	41,212	1,068,721	1,109,933
4	931000	Rents	74,342	318,801	393,143	60,998	206,857	267,855	13,344	111,944	125,288
4	935000	Maintenance of General Plant	719,988	7,240,371	7,960,359	222,538	4,697,987	4,920,525	497,450	2,542,384	3,039,834
TOTAL ADMIN & GEN OPERATING EXP			3,547,024	56,750,907	60,297,931	2,199,068	36,822,888	39,021,956	1,347,956	19,928,019	21,275,975
E-ADP		Depreciation Expense--General Plant	2,403,482	5,580,041	7,983,523	1,298,087	3,620,665	4,918,752	1,105,395	1,959,376	3,064,771
E-CAM		Amortization--Intangible Plant--Software	0	4,259,842	4,259,842	0	2,764,041	2,764,041	0	1,495,801	1,495,801
4		Amortization of Leasehold Imp (404X50)	0	7,423	7,423	0	4,816	4,816	0	2,607	2,607
TOTAL ADMIN & GENERAL EXPENSES			5,950,506	66,598,213	72,548,719	3,497,155	43,212,410	46,709,565	2,453,351	23,385,803	25,839,154
TOTAL EXPENSES BEFORE FIT			178,202,339	610,953,351	789,155,690	127,595,929	396,533,943	524,129,872	50,606,410	214,419,408	265,025,818
NET OPERATING INCOME BEFORE FIT					161,873,568			93,663,196			68,210,372
E-FIT		FEDERAL INCOME TAX--Normal Accrual			10,255,111			7,414,091			2,841,020
E-FIT		DEFERRED FEDERAL INCOME TAX			27,468,296			12,903,762			14,564,534
E-FIT		AMORTIZED ITC - NOXON			-44,606			-28,936			-15,670
ELECTRIC NET OPERATING INCOME					124,194,767			73,374,279			50,820,488

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.846%	33.154%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-555-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	174,411,218	174,411,218	0	113,140,557	113,140,557	0	61,270,661	61,270,661
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,413,446	0	19,413,446	0	0	0	19,413,446	0	19,413,446
1	555550	Non-Monetary Exchange Power	0	-141,618	-141,618	0	-91,868	-91,868	0	-49,750	-49,750
1	555700	Bookout Purchases	0	109,415,605	109,415,605	0	70,977,903	70,977,903	0	38,437,702	38,437,702
1	555710	Intercompany Purchased Power	0	686,128	686,128	0	445,091	445,091	0	241,037	241,037
TOTAL ACCOUNT 555			19,413,446	284,371,333	303,784,779	0	184,471,683	184,471,683	19,413,446	99,899,650	119,313,096

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,413,375	5,413,375	0	3,511,656	3,511,656	0	1,901,719	1,901,719
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	31,880,540	31,880,540	0	20,680,906	20,680,906	0	11,199,634	11,199,634
1	557160	Power Supply Expense - Miscellaneous	0	-55,261	-55,261	0	-35,848	-35,848	0	-19,413	-19,413
99	557161	Unbilled Add-Ons	-231,661	0	-231,661	258,318	0	258,318	-489,979	0	-489,979
1	557170	Broker Fees - Power	0	124,311	124,311	0	80,641	80,641	0	43,670	43,670
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	31,567,135	0	31,567,135	31,567,135	0	31,567,135	0	0	0
99	557380	Idaho PCA Deferred	-17,985,674	0	-17,985,674	0	0	0	-17,985,674	0	-17,985,674
99	557390	Idaho PCA Amortization	17,521,060	0	17,521,060	0	0	0	17,521,060	0	17,521,060
1	557610	Other Expenses - Exposure	0	810	810	0	525	525	0	285	285
1	557700	Turbine Gas Bookout Expense	0	145,143	145,143	0	94,154	94,154	0	50,989	50,989
TOTAL ACCOUNT 557			31,689,562	37,508,918	69,198,480	32,322,951	24,332,034	56,654,985	-633,389	13,176,884	12,543,495

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,915,080	5,887,801	7,802,881	1,375,682	3,869,051	5,244,733	539,398	2,018,750	2,558,148
12	903920	A/R Sold - Program Fees	0	428,611	428,611	0	271,371	271,371	0	157,240	157,240
12	903930	A/R Sold - Maturity Yield Fee	0	12,077	12,077	0	7,646	7,646	0	4,431	4,431
TOTAL ACCOUNT 903			1,915,080	6,328,489	8,243,569	1,375,682	4,148,068	5,523,750	539,398	2,180,421	2,719,819

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	12	Net Electric Plant	100.000%	63.314%	36.686%

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	533,287	533,287	0	350,439	350,439	0	182,848	182,848
99	908600	DSM Tariff Rider Expense Offset	22,429,862	0	22,429,862	18,153,233	0	18,153,233	4,276,629	0	4,276,629
99	908610	Limited Income Tax Refund Program	351,590	0	351,590	351,590	0	351,590	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	1,080,024	0	1,080,024	726,921	0	726,921	353,103	0	353,103
99	908990	DSM Amortization	1,054,552	0	1,054,552	0	0	0	1,054,552	0	1,054,552
TOTAL ACCOUNT 908			24,916,028	533,287	25,449,315	19,231,744	350,439	19,582,183	5,684,284	182,848	5,867,132

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	951,029,258	617,793,068	333,236,190
E-OPS	Operating & Maintenance Expense	663,263,783	433,071,729	230,192,054
E-OPS	Book Depreciation & Amortization	72,142,743	47,038,435	25,104,308
E-OTX	Taxes Other than FIT	53,749,164	44,019,708	9,729,456
	Net Operating Income Before FIT	161,873,568	93,663,196	68,210,372
E-INT	Less: Interest Expense	54,698,577	35,664,981	19,033,596
E-SCM	Add: Schedule M Additions	90,077,448	60,139,888	29,937,560
E-SCM	Less: Schedule M Deductions	150,537,013	85,657,804	64,879,209
	Taxable Net Operating Income	46,715,426	32,480,299	14,235,127
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	16,350,399	11,368,105	4,982,294
1	Production Tax Credit	(1,679,315)	(1,089,372)	(589,943)
1	Investment Tax Credit - Noxon *	(4,415,973)	(2,864,642)	(1,551,331)
	Total Net Federal Income Tax	10,255,111	7,414,091	2,841,020
E-DTE	Deferred FIT	27,468,296	12,903,762	14,564,534
1	411400 Amortized Investment Tax Credit - Noxon	-44,606	(28,936)	(15,670)
	Total Net FIT/Deferred FIT	37,678,801	20,288,917	17,389,884

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Additions:											
12	997001	Contributions In Aid of Construction	0	3,551,146	3,551,146	0	2,248,373	2,248,373	0	1,302,773	1,302,773
2	997002	Injuries and Damages	0	135,000	135,000	0	88,713	88,713	0	46,287	46,287
12	997003	Salvage	0	-4,056,850	-4,056,850	0	-2,568,554	-2,568,554	0	-1,488,296	-1,488,296
99	997004	Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005	FAS106 Current Retiree Medical Accrual	0	-404,403	-404,403	0	-262,401	-262,401	0	-142,002	-142,002
99	997007	Idaho PCA	-464,614	0	-464,614	0	0	0	-464,614	0	-464,614
99	997008	Idaho DSM Book Amortization	1,054,552	0	1,054,552	0	0	0	1,054,552	0	1,054,552
1	997009	Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,944	-21,944	0	-11,884	-11,884
1	997012	N.E. Tank Farm Diesel Spill	0	-11,502	-11,502	0	-7,461	-7,461	0	-4,041	-4,041
4	997015	Airplane Lease Payments	0	226,877	226,877	0	147,211	147,211	0	79,666	79,666
12	997016	Redemption Expense Amortization	0	1,264,391	1,264,391	0	800,537	800,537	0	463,854	463,854
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018	DSM Tariff Rider	1,139,044	0	1,139,044	2,123,938	0	2,123,938	-984,894	0	-984,894
4	997018	DSM Tariff Rider		-131	-131	0	-85	-85	0	-46	-46
1	997019	CSS Temporary Service Fees	261,704	0	261,704	49,950	0	49,950	211,754	0	211,754
4	997020	FAS87 Current Pension Accrual	0	1,489,500	1,489,500	0	966,477	966,477	0	523,023	523,023
99	997021	Wartsilla Generators Amortization	560,072	0	560,072	191,912	0	191,912	368,160	0	368,160
99	997024	Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
1	997025	BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028	RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029	FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032	Interest Rate Swaps	0	1,241,548	1,241,548	0	786,074	786,074	0	455,474	455,474
99	997033	BPA Residential Exchange	3,149,622	0	3,149,622	2,123,539	0	2,123,539	1,026,083	0	1,026,083
99	997034	Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
4	997052	Noxon Spill	0	326,499	326,499	0	211,852	211,852	0	114,647	114,647
2	997066	Miscellaneous Schedule M Additions	0	970,806	970,806	0	637,946	637,946	0	332,860	332,860
99	997064	Chicago Climate Exchange	-413,972	0	-413,972	0	0	0	-413,972	0	-413,972
99	997065	Amortization - Unbilled Revenue Add-Ins	59,536	0	59,536	449,793	0	449,793	-390,257	0	-390,257
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	29,133,928	47,080,675	76,214,603	18,230,351	30,542,809	48,773,160	10,903,577	16,537,866	27,441,443
TOTAL SCHEDULE M ADDITIONS			38,297,720	51,779,728	90,077,448	26,570,341	33,569,547	60,139,888	11,727,379	18,210,181	29,937,560

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax		0	3,228,820	3,228,820	0	2,094,536	2,094,536	0	1,134,284	1,134,284
99	997043 Washington Deferred Power Costs		-31,567,135	0	-31,567,135	-31,567,135	0	-31,567,135	0	0	0
1	997044 Non-Monetary Power Costs		0	141,618	141,618	0	91,868	91,868	0	49,750	49,750
1	997045 Section 199 Manufacturing Deduction		0	6,000,000	6,000,000	0	3,892,200	3,892,200	0	2,107,800	2,107,800
4	997046 Nez Perce Settlement		16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)		-246,989	0	-246,989	0	0	0	-246,989	0	-246,989
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation		0	149,890,981	149,890,981	0	95,901,749	95,901,749	0	53,989,232	53,989,232
99	997050 CS2 Levelized Return		62,324	0	62,324	0	0	0	62,324	0	62,324
99	997051 Wind Generation AFUDC - ID		85,281	0	85,281	0	0	0	85,281	0	85,281
4	997053 Renewable Energy Certificate Fees		0	174,000	174,000	0	112,902	112,902	0	61,098	61,098
99	997054 Spokane River Relicensing		226,221	0	226,221	201,285	0	201,285	24,936	0	24,936
99	997058 Colstrip Settlement		-153,771	0	-153,771	0	0	0	-153,771	0	-153,771
99	997059 Spokane River Relicensing PME		251,302	0	251,302	251,302	0	251,302	0	0	0
1	997061 CDA Lake Settlement - AN		0	9,950,000	9,950,000	0	6,454,565	6,454,565	0	3,495,435	3,495,435
99	997061 CDA Lake Settlement		32,210	0	32,210	32,210	0	32,210	0	0	0
4	997062 Gain on Sale of Office Bldg		0	196,092	196,092	0	127,236	127,236	0	68,856	68,856
1	997063 CDA Lake Settlement - AN		0	9,468,813	9,468,813	0	6,142,419	6,142,419	0	3,326,394	3,326,394
99	997063 CDA Lake Settlement		844,860	0	844,860	645,042	0	645,042	199,818	0	199,818
1	997067 CDA IPA Fund		0	1,935,590	1,935,590	0	1,255,617	1,255,617	0	679,973	679,973
	TOTAL SCHEDULE M DEDUCTIONS		-30,448,901	180,985,914	150,537,013	-30,415,288	116,073,092	85,657,804	-33,613	64,912,822	64,879,209

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.846%	33.154%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.076%	38.924%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.981%	36.019%
E-ALL	12	Net Electric Plant	100.000%	63.314%	36.686%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	41,568,946	26,543,435	15,025,511
99	410100	Deferred Federal Income Tax Expense - Washington	-10,422,134	-10,422,134	0
99	410100	Deferred Federal Income Tax Expense - Idaho	571,961	0	571,961
		Sub-Total	31,718,773	16,121,301	15,597,472
14	411100	Deferred Federal Income Tax Expense - Allocated	-857,776	-547,724	-310,052
99	411100	Deferred Federal Income Tax Expense - Washington	-2,669,815	-2,669,815	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-722,886	0	-722,886
		Sub-Total	-4,250,477	-3,217,539	-1,032,938
		Total Deferred Federal Income Tax Expense	27,468,296	12,903,762	14,564,534
E-ALL	14	Net Allocated Schedule M's	100.000%	63.854%	36.146%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Weighted Cost		3.516%	3.300%
E-APL	Net Rate Base	1,591,138,005	1,014,362,363	576,775,642
	Interest Deduction for FIT Calculation	54,698,577	35,664,981	19,033,596
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 Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	32,408	32,408	0	21,023	21,023	0	11,385	11,385
1	408140	State Kwh Generation Tax	0	1,342,615	1,342,615	0	870,954	870,954	0	471,661	471,661
1	408150	R&P Property Tax--Production	0	8,604,479	8,604,479	0	5,581,726	5,581,726	0	3,022,753	3,022,753
1	408180	R&P Property Tax--Transmission	0	2,847,846	2,847,846	0	1,847,398	1,847,398	0	1,000,448	1,000,448
1	409100	State Income Tax--Montana & Oregon	0	456,120	456,120	0	295,885	295,885	0	160,235	160,235
TOTAL PRODUCTION & TRANSMISSION			0	13,283,468	13,283,468	0	8,616,986	8,616,986	0	4,666,482	4,666,482
DISTRIBUTION											
99	408110	State Excise Tax	17,219,402	0	17,219,402	17,219,402	0	17,219,402	0	0	0
99	408120	Municipal Occupation & License Tax	18,435,586	0	18,435,586	15,480,338	0	15,480,338	2,955,248	0	2,955,248
99	408160	Miscellaneous State or Local Tax--WA & ID	-14,642	0	-14,642	0	0	0	-14,642	0	-14,642
99	408170	R&P Property Tax--Distribution	4,337,589	0	4,337,589	2,702,982	0	2,702,982	1,634,607	0	1,634,607
99	409100	State Income Tax--Idaho	487,761	0	487,761	0	0	0	487,761	0	487,761
TOTAL DISTRIBUTION			40,465,696	0	40,465,696	35,402,722	0	35,402,722	5,062,974	0	5,062,974
TOTAL TAXES OTHER THAN FIT			40,465,696	13,283,468	53,749,164	35,402,722	8,616,986	44,019,708	5,062,974	4,666,482	9,729,456

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	302000	Franchises & Consents	157,939	30,840,921	30,998,860	157,939	20,006,505	20,164,444	0	10,834,416	10,834,416
1	182324/81	CDA Settlement	0	31,409,411	31,409,411	0	20,375,285	20,375,285	0	11,034,126	11,034,126
1	303000	Misc Intangible Plant	153,179	2,086,709	2,239,888	153,179	1,353,648	1,506,827	0	733,061	733,061
4	C-IPL	Misc Intangible Plt- (303000)	0	153,314	153,314	0	99,479	99,479	0	53,835	53,835
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	14,501,386	14,501,386	0	9,409,369	9,409,369	0	5,092,017	5,092,017
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,152,659	7,152,659	0	4,641,074	4,641,074	0	2,511,585	2,511,585
TOTAL INTANGIBLE PLANT			311,118	86,144,400	86,455,518	311,118	55,885,360	56,196,478	0	30,259,040	30,259,040
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,353	2,231,353	0	1,447,479	1,447,479	0	783,874	783,874
1	311XXX	Structures & Improvements	0	124,911,079	124,911,079	0	81,029,817	81,029,817	0	43,881,262	43,881,262
1	312000	Boiler Plant	0	164,919,113	164,919,113	0	106,983,029	106,983,029	0	57,936,084	57,936,084
1	314000	Turbogenerator Units	0	47,947,059	47,947,059	0	31,103,257	31,103,257	0	16,843,802	16,843,802
1	315000	Accessory Electric Equipment	0	26,592,708	26,592,708	0	17,250,690	17,250,690	0	9,342,018	9,342,018
1	316000	Miscellaneous Power Plant Equipment	0	15,615,712	15,615,712	0	10,129,912	10,129,912	0	5,485,800	5,485,800
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	382,217,024	382,217,024	0	247,944,184	247,944,184	0	134,272,840	134,272,840
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,887,937	55,887,937	0	36,254,505	36,254,505	0	19,633,432	19,633,432
1	331XXX	Structures & Improvements	0	40,037,678	40,037,678	0	25,972,442	25,972,442	0	14,065,236	14,065,236
1	332XXX	Reservoirs, Dams, & Waterways	0	117,573,316	117,573,316	0	76,269,810	76,269,810	0	41,303,506	41,303,506
1	333000	Waterwheels, Turbines, & Generators	0	134,663,455	134,663,455	0	87,356,183	87,356,183	0	47,307,272	47,307,272
1	334000	Accessory Electric Equipment	0	31,703,326	31,703,326	0	20,565,948	20,565,948	0	11,137,378	11,137,378
1	335XXX	Miscellaneous Power Plant Equipment	0	7,053,466	7,053,466	0	4,575,583	4,575,583	0	2,477,883	2,477,883
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
TOTAL HYDRAULIC PRODUCTION PLANT			0	388,918,741	388,918,741	0	252,291,588	252,291,588	0	136,627,153	136,627,153
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	569,270	569,270	0	308,285	308,285
1	341000	Structures & Improvements	0	15,650,592	15,650,592	0	10,152,539	10,152,539	0	5,498,053	5,498,053
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,664,658	13,664,658	0	7,400,022	7,400,022
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	198,156,844	198,156,844	0	128,544,345	128,544,345	0	69,612,499	69,612,499
1	345000	Accessory Electric Equipment	0	15,916,196	15,916,196	0	10,324,836	10,324,836	0	5,591,360	5,591,360
1	346000	Miscellaneous Power Plant Equipment	0	1,360,768	1,360,768	0	882,730	882,730	0	478,038	478,038
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	274,903,415	274,903,415	0	178,329,845	178,329,845	0	96,573,570	96,573,570
TOTAL PRODUCTION PLANT			0	1,046,039,180	1,046,039,180	0	678,565,617	678,565,617	0	367,473,563	367,473,563

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,935,363	15,935,363	0	10,337,270	10,337,270	0	5,598,093	5,598,093
1	352XXX	Structures & Improvements	0	15,862,408	15,862,408	0	10,289,944	10,289,944	0	5,572,464	5,572,464
1	353000	Station Equipment	0	174,668,549	174,668,549	0	113,307,488	113,307,488	0	61,361,061	61,361,061
1	354000	Towers & Fixtures	0	17,106,439	17,106,439	0	11,096,947	11,096,947	0	6,009,492	6,009,492
1	355000	Poles & Fixtures	0	129,318,679	129,318,679	0	83,889,027	83,889,027	0	45,429,652	45,429,652
1	356000	Overhead Conductors & Devices	0	104,443,861	104,443,861	0	67,752,733	67,752,733	0	36,691,128	36,691,128
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
TOTAL TRANSMISSION PLANT			0	464,143,105	464,143,105	0	301,089,633	301,089,633	0	163,053,472	163,053,472
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,233,478	0	4,233,478	3,270,162	0	3,270,162	963,316	0	963,316
99	360400	Land Easements	68,602	0	68,602	64,225	0	64,225	4,377	0	4,377
99	361000	Structures & Improvements	12,888,314	0	12,888,314	9,375,772	0	9,375,772	3,512,542	0	3,512,542
99	362000	Station Equipment	89,183,745	0	89,183,745	57,659,052	0	57,659,052	31,524,693	0	31,524,693
99	364000	Poles, Towers, & Fixtures	204,648,619	0	204,648,619	124,188,633	0	124,188,633	80,459,986	0	80,459,986
99	365000	Overhead Conductors & Devices	133,413,344	0	133,413,344	78,990,549	0	78,990,549	54,422,795	0	54,422,795
99	366000	Underground Conduit	72,769,758	0	72,769,758	44,850,573	0	44,850,573	27,919,185	0	27,919,185
99	367000	Underground Conductors & Devices	118,809,094	0	118,809,094	75,870,119	0	75,870,119	42,938,975	0	42,938,975
99	368000	Line Transformers	164,853,230	0	164,853,230	106,465,359	0	106,465,359	58,387,871	0	58,387,871
99	369XXX	Services	112,516,930	0	112,516,930	69,507,211	0	69,507,211	43,009,719	0	43,009,719
99	370000	Meters	44,680,585	0	44,680,585	16,181,543	0	16,181,543	28,499,042	0	28,499,042
99	373XXX	Street Light & Signal Systems	28,409,393	0	28,409,393	15,778,106	0	15,778,106	12,631,287	0	12,631,287
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			986,475,092	0	986,475,092	602,201,304	0	602,201,304	384,273,788	0	384,273,788
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	2,187,290	3,006,503	371,881	1,419,245	1,791,126	447,332	768,045	1,215,377
4	390XXX	Structures & Improvements	6,360,849	28,259,407	34,620,256	1,727,807	18,336,399	20,064,206	4,633,042	9,923,008	14,556,050
4	391XXX	Office Furniture & Equipment	0	22,341,611	22,341,611	0	14,496,578	14,496,578	0	7,845,033	7,845,033
4	392XXX	Transportation Equipment	7,294,578	4,951,062	12,245,640	5,034,058	3,212,546	8,246,604	2,260,520	1,738,516	3,999,036
4	393000	Stores Equipment	301,511	849,800	1,151,311	118,440	551,401	669,841	183,071	298,399	481,470
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,557,433	5,319,576	1,321,756	2,308,276	3,630,032	440,387	1,249,157	1,689,544
4	395000	Laboratory Equipment	371,802	1,574,413	1,946,215	230,147	1,021,574	1,251,721	141,655	552,839	694,494
4	396XXX	Power Operated Equipment	17,673,506	6,394,759	24,068,265	11,413,038	4,149,303	15,562,341	6,260,468	2,245,456	8,505,924
4	397XXX	Communications Equipment	10,939,279	41,533,928	52,473,207	5,829,407	26,949,705	32,779,112	5,109,872	14,584,223	19,694,095
4	398000	Miscellaneous Equipment	6,566	359,649	366,215	1,831	233,362	235,193	4,735	126,287	131,022
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			45,529,447	112,009,352	157,538,799	26,048,365	72,678,389	98,726,754	19,481,082	39,330,963	58,812,045
TOTAL PLANT IN SERVICE			1,032,315,657	1,708,336,037	2,740,651,694	628,560,787	1,108,218,999	1,736,779,786	403,754,870	600,117,038	1,003,871,908
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,032,315,657	1,708,336,037	2,740,651,694	628,560,787	1,108,218,999	1,736,779,786	403,754,870	600,117,038	1,003,871,908

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	248,440,986	248,440,986	0	161,163,668	161,163,668	0	87,277,318	87,277,318
1	108000	Hydro Production Plant	0	94,540,455	94,540,455	0	61,328,393	61,328,393	0	33,212,062	33,212,062
1	108X03	Other Production Plant	0	50,714,691	50,714,691	0	32,898,620	32,898,620	0	17,816,071	17,816,071
1	108X04	Transmission Plant	0	155,154,624	155,154,624	0	100,648,805	100,648,805	0	54,505,819	54,505,819
E-ADP	108X05	Distribution Plant	297,373,744	0	297,373,744	181,326,614	0	181,326,614	116,047,130	0	116,047,130
E-ADP	108X06	General Plant - Non-Transportation	14,766,281	41,387,816	56,154,097	8,146,836	26,854,898	35,001,734	6,619,445	14,532,918	21,152,363
E-ADP	108X07	General Plant - Transportation	3,800,868	2,579,746	6,380,614	2,623,007	1,673,894	4,296,901	1,177,861	905,852	2,083,713
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-224,539	-224,539	0	-145,658	-145,658	0	-78,881	-78,881
TOTAL ACCUMULATED DEPRECIATION			315,940,893	592,593,779	908,534,672	192,096,457	384,422,620	576,519,077	123,844,436	208,171,159	332,015,595
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	14,071	3,851,997	3,866,068	14,071	2,498,790	2,512,861	0	1,353,207	1,353,207
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leasehold Improvements (From Report C-AAM)	0	76,537	76,537	0	49,662	49,662	0	26,875	26,875
E-CAM	111X08	Intangible Plant-Computer Software	0	10,214,868	10,214,868	0	6,628,019	6,628,019	0	3,586,849	3,586,849
TOTAL ACCUMULATED AMORTIZATION			124,749	14,143,834	14,268,583	124,749	9,176,751	9,301,500	0	4,967,083	4,967,083
NET ELECTRIC UTILITY PLANT			716,250,015	1,101,598,424	1,817,848,439	436,339,581	714,619,628	1,150,959,209	279,910,434	386,978,796	666,889,230

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-APL-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	716,250,015	1,101,598,424	1,817,848,439	436,339,581	714,619,628	1,150,959,209	279,910,434	386,978,796	666,889,230
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	10,901,292	0	10,901,292	6,909,440	0	6,909,440	3,991,852	0	3,991,852
4	Deferred Gain on Sale of General Office (190850)	0	171,590	171,590	0	111,338	111,338	0	60,252	60,252
12	Deferred F.I.T. - Plant In Service (282900)	0	-243,568,795	-243,568,795	0	-154,213,147	-154,213,147	0	-89,355,648	-89,355,648
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,253,626	-9,253,626	0	-6,004,308	-6,004,308	0	-3,249,318	-3,249,318
99	ADFIT - Boulder Park Idaho Write Off (190040)	646,159	0	646,159	0	0	0	646,159	0	646,159
99	Spokane River Relicensing (283322)	-84,705	0	-84,705	-74,477	0	-74,477	-10,228	0	-10,228
99	Spokane River PM&Es (283323)	-3,684	0	-3,684	-3,684	0	-3,684	0	0	0
1	ADFIT - Lake CDA CDR Fund (283324)	0	-1,014,346	-1,014,346	0	-658,006	-658,006	0	-356,340	-356,340
99	ADFIT - Lake CDA CDR Fund (283324)	-10,732	0	-10,732	-10,732	0	-10,732	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,691,378	0	-2,691,378	-1,776,143	0	-1,776,143	-915,235	0	-915,235
1	CDA Lake Settlement (283382)	0	-9,915,590	-9,915,590	0	-6,432,243	-6,432,243	0	-3,483,347	-3,483,347
99	CDA Lake Settlement (283382)	-283,042	0	-283,042	-224,695	0	-224,695	-58,347	0	-58,347
12	Electric portion of Bond Redemptions (283850)	0	-2,878,507	-2,878,507	0	-1,822,498	-1,822,498	0	-1,056,009	-1,056,009
1	Colstrip PCB (283200)	0	-610,998	-610,998	0	-396,354	-396,354	0	-214,644	-214,644
	TOTAL ACCUM DEFERRED INCOME TAX	8,473,910	-267,070,272	-258,596,362	4,819,709	-169,415,218	-164,595,509	3,654,201	-97,655,054	-94,000,853
	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)	5,522,019	0	5,522,019	3,963,495	0	3,963,495	1,558,524	0	1,558,524
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)	753,831	0	753,831	0	0	0	753,831	0	753,831
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	670,950	0	670,950	0	0	0	670,950	0	670,950
99	Invest in Exchange Power (124900, 124930)	24,908,254	0	24,908,254	24,908,254	0	24,908,254	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)	-2,228,555	0	-2,228,555	-714,213	0	-714,213	-1,514,342	0	-1,514,342
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	Spokane River Relicensing (182322)	242,046	0	242,046	212,817	0	212,817	29,229	0	29,229
99	Spokane River PM&Es (182323)	34,205	0	34,205	34,205	0	34,205	0	0	0
99	CDA CDR Fund (182324)	30,663	0	30,663	30,663	0	30,663	0	0	0
99	CDA Lake Settlement (182382)	641,984	0	641,984	641,984	0	641,984	0	0	0
99	CDA Lake Settlement (186382)	166,705	0	166,705	0	0	0	166,705	0	166,705
99	Montana Riverbed Settlement (186360)	7,689,651	0	7,689,651	5,074,692	0	5,074,692	2,614,959	0	2,614,959
99	Nez Perce Settlement - Idaho (186800)	323,821	0	323,821	0	0	0	323,821	0	323,821
4	Gain on Sale of General Office Bldg (253850)	0	-490,230	-490,230	0	-318,091	-318,091	0	-172,139	-172,139
	TOTAL OTHER ADJUSTMENTS	32,376,158	-490,230	31,885,928	28,316,754	-318,091	27,998,663	4,059,404	-172,139	3,887,265
	OTHER ADJUSTMENTS:	757,100,083	834,037,922	1,591,138,005	469,476,044	544,886,319	1,014,362,363	287,624,039	289,151,603	576,775,642
	ALLOCATION RATIOS:									
E-ALL	1 Production/Transmission Ratio		100.000%			64.870%			35.130%	
E-ALL	4 Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	
E-ALL	12 Net Electric Plant		100.000%			63.314%			36.686%	
E-ALL	13 Net Electric General Plant		100.000%			62.553%			37.447%	
E-ALL	99 Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	Utility 7	0	0	0	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	3,870,447	2,788,425	748,777	333,245
8		Utility 8	11,263	0	7,769	3,494
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		3,891,413	2,796,091	758,583	336,739
7	404X32 PC Software	Utility 7	1,641,722	1,182,762	317,608	141,352
8		Utility 8	85,773	0	59,166	26,607
9		Utility 9	0	0	0	0
	TOTAL		1,727,495	1,182,762	376,774	167,959
7	404X50 Leasehold Improvements	Utility 7	10,303	7,423	1,993	887
	TOTAL		10,303	7,423	1,993	887
	TOTAL		5,629,211	3,986,276	1,137,350	505,585

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	6,164,693	4,441,291	1,192,622	530,780
8	Utility 8	131,459	0	90,680	40,779
9	Utility 9	685,836	541,838	143,998	0
9	Utility 9 - Washington	104,194	82,317	21,877	0
9	Utility 9 - Idaho	401,187	316,954	84,233	0
	Total	<u>7,487,369</u>	<u>5,382,400</u>	<u>1,533,410</u>	<u>571,559</u>
7	403X70 Utility 7	1,960	1,412	379	169
9	Utility 9	14,364	11,348	3,016	0
	Total	<u>16,324</u>	<u>12,760</u>	<u>3,395</u>	<u>169</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	377,677	0	0	0	0	377,677	0	0	377,677	0	0	0
99		Utility 2	452,266	0	0	0	0	0	0	0	0	452,266	0	452,266
7		Utility 7	2,715,516	0	0	1,956,366	1,956,366	0	0	525,344	525,344	0	233,806	233,806
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	4,841,544	371,881	447,332	2,187,290	3,006,503	476,507	91,800	580,662	1,148,969	452,266	233,806	686,072
	390XXX	Structures & Improvements												
99		Utility 0	2,315,908	457,821	1,191,299	666,788	2,315,908	0	0	0	0	0	0	0
99		Utility 1	888,029	0	0	0	0	888,029	0	0	888,029	0	0	0
99		Utility 2	3,357,538	0	0	0	0	0	0	0	0	3,357,538	0	3,357,538
7		Utility 7	34,217,620	0	0	24,651,742	24,651,742	0	0	6,619,741	6,619,741	0	2,946,137	2,946,137
9		Utility 9 - Wa	1,607,496	1,269,986	0	0	1,269,986	337,510	0	0	337,510	0	0	0
9		Utility 9 - Idaho	4,356,416	0	3,441,743	0	3,441,743	0	914,673	0	914,673	0	0	0
9		Utility 9 - Allocated	3,722,441	0	0	2,940,877	2,940,877	0	0	781,564	781,564	0	0	0
		TOTAL ACCOUNT	50,465,448	1,727,807	4,633,042	28,259,407	34,620,256	1,225,539	914,673	7,401,305	9,541,517	3,357,538	2,946,137	6,303,675
	391XXX	Office Furniture & Equipment												
99		Utility 0	887,298	0	0	887,298	887,298	0	0	0	0	0	0	0
7		Utility 7	29,779,459	0	0	21,454,313	21,454,313	0	0	5,761,134	5,761,134	0	2,564,011	2,564,011
8		Utility 8	380,058	0	0	0	0	0	0	262,164	262,164	0	117,894	117,894
		TOTAL ACCOUNT	31,046,815	0	0	22,341,611	22,341,611	0	0	6,023,298	6,023,298	0	2,681,905	2,681,905
	392XXX	Transportation Equipment												
99		Utility 0	10,465,726	4,381,504	1,839,851	4,244,371	10,465,726	0	0	0	0	0	0	0
99		Utility 1	4,367,214	0	0	0	0	2,781,881	941,405	643,928	4,367,214	0	0	0
99		Utility 2	1,971,044	0	0	0	0	0	0	0	0	1,971,044	0	1,971,044
7		Utility 7	183,371	0	0	132,108	132,108	0	0	35,475	35,475	0	15,788	15,788
9		Utility 9 - Wa	825,976	652,554	0	0	652,554	173,422	0	0	173,422	0	0	0
9		Utility 9 - Idaho	532,465	0	420,669	0	420,669	0	111,796	0	111,796	0	0	0
9		Utility 9 - Allocated	727,284	0	0	574,583	574,583	0	0	152,701	152,701	0	0	0
		TOTAL ACCOUNT	19,073,080	5,034,058	2,260,520	4,951,062	12,245,640	2,955,303	1,053,201	832,104	4,840,608	1,971,044	15,788	1,986,832

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	337,748	10,739	14,745	312,264	337,748	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	136,324	107,701	0	0	107,701	28,623	0	0	28,623	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	680,391	0	0	537,536	537,536	0	0	142,855	142,855	0	0	0
		TOTAL ACCOUNT	1,509,021	118,440	183,071	849,800	1,151,311	112,894	44,734	142,855	300,483	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,435,381	1,287,102	432,867	1,715,412	3,435,381	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	962,311	0	0	0	0	0	0	0	0	962,311	0	962,311
7		Utility 7	2,230,557	0	0	1,606,982	1,606,982	0	0	431,524	431,524	0	192,051	192,051
8		Utility 8	915,616	0	0	0	0	0	0	631,592	631,592	0	284,024	284,024
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	297,503	0	0	235,039	235,039	0	0	62,464	62,464	0	0	0
		TOTAL ACCOUNT	9,764,344	1,321,756	440,387	3,557,433	5,319,576	998,393	456,701	1,551,288	3,006,382	962,311	476,075	1,438,386
	395000	Laboratory Equipment												
99		Utility 0	1,452,096	214,701	136,724	1,100,671	1,452,096	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	339,700	0	0	244,733	244,733	0	0	65,718	65,718	0	29,248	29,248
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	2,708,639	230,147	141,655	1,574,413	1,946,215	107,901	35,161	313,762	456,824	273,708	31,891	305,599
	396XXX	Power Operated Equipment												
99		Utility 0	22,254,535	10,861,556	5,878,138	5,514,841	22,254,535	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	698,043	551,482	0	0	551,482	146,561	0	0	146,561	0	0	0
9		Utility 9 - Idaho	483,937	0	382,330	0	382,330	0	101,607	0	101,607	0	0	0
9		Utility 9 - Allocated	608,536	0	0	480,768	480,768	0	0	127,768	127,768	0	0	0
		TOTAL ACCOUNT	28,362,480	11,413,038	6,260,468	6,394,759	24,068,265	2,734,944	864,639	603,096	4,202,679	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,782,557	5,470,088	1,992,140	30,320,329	37,782,557	0	0	0	0	0	0	0
99		Utility 1	652,363	0	0	0	0	369,771	282,592	0	652,363	0	0	0
99		Utility 2	508,811	0	0	0	0	0	0	0	0	508,811	0	508,811
7		Utility 7	7,545,288	0	0	5,435,927	5,435,927	0	0	1,459,711	1,459,711	0	649,649	649,649
8		Utility 8	927,700	0	0	0	0	0	0	639,927	639,927	0	287,773	287,773
9		Utility 9 - Wa	454,811	359,319	0	0	359,319	95,492	0	0	95,492	0	0	0
9		Utility 9 - Idaho	3,946,297	0	3,117,732	0	3,117,732	0	828,565	0	828,565	0	0	0
9		Utility 9 - Allocated	7,313,139	0	0	5,777,672	5,777,672	0	0	1,535,467	1,535,467	0	0	0
		TOTAL ACCOUNT	59,130,966	5,829,407	5,109,872	41,533,928	52,473,207	465,263	1,111,157	3,635,105	5,211,525	508,811	937,422	1,446,233
	398000	Miscellaneous Equipment												
99		Utility 0	4,361	0	2,299	2,062	4,361	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	505,363	1,831	4,735	359,649	366,215	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	207,407,700	26,048,365	19,481,082	112,009,352	157,538,799	9,077,230	4,572,714	21,179,481	34,829,425	7,626,739	7,412,734	15,039,473

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,641,456	38,641,456	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,030	-86,030	0	0
99	108X06	Utility 1	3,833,098	0	3,833,098	0
99	108X06	Utility 2	1,882,947	0	0	1,882,947
7	108X06	Utility 7	8,909,938	6,419,076	1,723,717	767,146
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	794,734	0	548,208	246,526
9	108X06	Utility 9	14,463,265	11,426,558	3,036,707	0
Total			68,096,613	56,154,097	9,075,413	2,867,104

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,798,175	5,798,175	0	0
99	108X07	Utility 1	680,029	0	680,029	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	884,697	0	0	884,697
7	108X07	Utility 7	28,344	20,420	5,483	2,440
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	711,380	562,019	149,361	0
9	108X07	Utility 9	0	0	0	0
Total			8,102,625	6,380,614	834,873	887,137

ALLOCATION RATIOS:

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

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	986,475,092	0	986,475,092	602,201,304	0	602,201,304	384,273,788	0	384,273,788
E-PLT	360200	Less Land and Land Rights	4,233,478	0	4,233,478	3,270,162	0	3,270,162	963,316	0	963,316
		Depreciable Distribution Plant	982,241,614	0	982,241,614	598,931,142	0	598,931,142	383,310,472	0	383,310,472
		Percentage		0.000%	100.000%		60.976%			39.024%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
	108X05	Accumulated Depreciation		0	297,373,744	181,326,614			116,047,130		
JURISDICTIONAL ALLOCATION:											
99	108X05	Accumulated Depreciation	297,373,744	0	297,373,744	181,326,614	0	181,326,614	116,047,130	0	116,047,130
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	45,529,447	112,009,352	157,538,799	26,048,365	72,678,389	98,726,754	19,481,082	39,330,963	58,812,045
E-PLT	389XXX	Less: General Land and Land Rights	819,213	2,187,290	3,006,503	371,881	1,419,245	1,791,126	447,332	768,045	1,215,377
E-PLT	392XXX	Less: General Transportation Plant	7,294,578	4,951,062	12,245,640	5,034,058	3,212,546	8,246,604	2,260,520	1,738,516	3,999,036
		Depreciable Non Transport General Plant	37,415,656	104,871,000	142,286,656	20,642,426	68,046,598	88,689,024	16,773,230	36,824,402	53,597,632
		Percentage		73.704%	100.000%		14.508%			11.788%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		41,387,816	56,154,097	8,146,836			6,619,445		
	403X60	Common Depreciation Expense (C-DEP)		3,672,766	4,983,129	722,952			587,411		
	403X60	Washington Depreciation Expense (C-DEP)			82,317	82,317			0		
	403X60	Idaho Depreciation Expense (C-DEP)			316,954	0			316,954		
	403X60	Depreciation Expense		1,858,969	2,489,020	452,624			177,426		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Electric General Plant	14,766,281	41,387,816	56,154,097	8,146,836	26,854,898	35,001,734	6,619,445	14,532,918	21,152,363
4	403X60	Depreciation Expense (C-DEP)	1,310,363	3,672,766	4,983,129	722,952	2,383,111	3,106,063	587,411	1,289,655	1,877,066
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	399,271	0	399,271	82,317	0	82,317	316,954	0	316,954
4	403X60	Depreciation Expense	630,050	1,858,969	2,489,019	452,624	1,206,211	1,658,835	177,426	652,758	830,184
		Total Depreciation Expense	2,339,684	5,531,735	7,871,419	1,257,893	3,589,322	4,847,215	1,081,791	1,942,413	3,024,204
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	7,294,578	4,951,062	12,245,640	5,034,058	3,212,546	8,246,604	2,260,520	1,738,516	3,999,036
		Percentage		40.431%	100.000%		41.109%			18.460%	
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,579,746	6,380,614	2,623,007			1,177,861		
	403X70	Depreciation Expense (C-DEP)		5,159	12,760	5,246			2,355		
	403X70	Depreciation Expense		43,147	99,345	34,948			21,249		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,800,868	2,579,746	6,380,614	2,623,007	1,673,894	4,296,901	1,177,861	905,852	2,083,713
4	403X70	Depreciation Expense (C-DEP)	7,601	5,159	12,760	5,246	3,347	8,593	2,355	1,812	4,167
4	403X70	Depreciation Expense	56,197	43,147	99,344	34,948	27,996	62,944	21,249	15,151	36,400
		Total Depreciation Expense	63,798	48,306	112,104	40,194	31,343	71,537	23,604	16,963	40,567

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		64.886%		35.114%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

COMMON INTANGIBLE PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
7		Utility 7	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	627,907	0	0	627,907	627,907	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	19,256,953	0	0	13,873,479	13,873,479	0	0	3,725,450	3,725,450	0	1,658,024	1,658,024
8		Utility 8	56,313	0	0	0	0	0	0	38,845	38,845	0	17,468	17,468
		TOTAL ACCOUNT	19,987,613	0	0	14,501,386	14,501,386	0	0	3,764,295	3,764,295	46,440	1,675,492	1,721,932
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	808,736	0	0	808,736	808,736	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
7		Utility 7	8,805,623	0	0	6,343,923	6,343,923	0	0	1,703,536	1,703,536	0	758,164	758,164
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
		TOTAL ACCOUNT	10,222,628	0	0	7,152,659	7,152,659	0	0	2,126,405	2,126,405	0	943,564	943,564
		TOTAL	30,822,198	0	0	21,807,359	21,807,359	249,449	168,450	5,931,444	6,349,343	46,440	2,619,056	2,665,496

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort (111X30, 111X31, 111X32)				
99		Utility 0	713,917	713,917	0	0
99		Utility 1	5,084	0	5,084	0
99		Utility 2 - Oregon	18,963	0	0	18,963
7		Utility 7	13,172,189	9,489,772	2,548,292	1,134,125
8		Utility 8	472,694	0	326,064	146,630
9		Utility 9	14,150	11,179	2,971	0
		Total	14,396,997	10,214,868	2,882,411	1,299,718
		Accum Amort--Leasehold Improvements (111X50/60)				
7		Utility 7	97,099	69,954	18,785	8,360
9		Utility 9	8,332	6,583	1,749	0
		Total	105,431	76,537	20,534	8,360

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 For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-CAM-12A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Plant in Service									
E-PLT	303000	Misc Intangible Plant	0	153,314	153,314	0	99,479	99,479	0	53,835	53,835
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	14,501,386	14,501,386	0	9,409,369	9,409,369	0	5,092,017	5,092,017
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,152,659	7,152,659	0	4,641,074	4,641,074	0	2,511,585	2,511,585
		Total Intangible Plant - Software	0	21,807,359	21,807,359	0	14,149,922	14,149,922	0	7,657,437	7,657,437
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		10,214,868	10,214,868	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,259,842	4,259,842	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	10,214,868	10,214,868	0	6,628,019	6,628,019	0	3,586,849	3,586,849
4	404	Amortization Expense (404X30, X31, X32)	0	4,259,842	4,259,842	0	2,764,041	2,764,041	0	1,495,801	1,495,801
		ALLOCATION RATIOS:									
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	Utility 7	-11,074,334	-7,978,393	-2,142,441	-953,500
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,614,137	-1,275,233	-338,904	0
		Total	<u>-12,688,471</u>	<u>-9,253,626</u>	<u>-2,481,345</u>	<u>-953,500</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%