

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2007
 Average of Monthly Averages Basis
 Report ID: E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,177,830	2,406,849	158,213	1,406,660	1,564,873	70,806	771,170	841,976
1	561000	Load Dispatching	0	1,926,983	1,926,983	0	1,244,638	1,244,638	0	682,345	682,345
1	562000	Station Expense	0	166,599	166,599	0	107,606	107,606	0	58,993	58,993
1	563000	Overhead Line Expense	0	160,177	160,177	0	103,458	103,458	0	56,719	56,719
1	565000	Transmission of Electricity by Others	0	13,853,279	13,853,279	0	8,947,833	8,947,833	0	4,905,446	4,905,446
1	566000	Miscellaneous Transmission Expense	0	878,319	878,319	0	567,306	567,306	0	311,013	311,013
1	567000	Rent	0	77,306	77,306	0	49,932	49,932	0	27,374	27,374
MAINTENANCE											
1	568000	Supervision & Engineering	0	480,094	480,094	0	310,093	310,093	0	170,001	170,001
1	569000	Structures	0	324,247	324,247	0	209,431	209,431	0	114,816	114,816
1	570000	Station Equipment	0	990,440	990,440	0	639,725	639,725	0	350,715	350,715
1	571000	Overhead Lines	0	940,925	940,925	0	607,743	607,743	0	333,182	333,182
1	572000	Underground Lines	0	11,075	11,075	0	7,153	7,153	0	3,922	3,922
1	573000	Service Miscellaneous	0	99,919	99,919	0	64,538	64,538	0	35,381	35,381
TOTAL TRANSMISSION OPERATING EXP			229,019	22,087,193	22,316,212	158,213	14,266,116	14,424,329	70,806	7,821,077	7,891,883
1	403X40	Deprec Exp-Prod Plant (403.10/11/2X/3X)	0	28,621,349	28,621,349	0	18,486,529	18,486,529	0	10,134,820	10,134,820
1	403X30	Depreciation Expense--Transmission Plant	0	9,835,012	9,835,012	0	6,352,434	6,352,434	0	3,482,578	3,482,578
1	404X30	Amortization of Limited-Term Plant	2,785	63,871	66,656	2,785	41,254	44,039	0	22,617	22,617
1	404X20	Amortization of Hydro Licensing Costs	0	337,773	337,773	0	218,168	218,168	0	119,605	119,605
99	403930	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 APFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMTD)	0	0	0	0	0	0	0	0	0
1	407000	Amortization of CO2 Credits	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-135,135	0	-135,135	-135,135	0	-135,135	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,654	0	-103,654	0	0	0	-103,654	0	-103,654
99	407406	Amortization - Idaho CS2 Disallowance Offset	0	0	0	0	0	0	0	0	0
99	-407370	Amortization of Small Gen. Capital Costs	184,236	0	184,236	0	0	0	184,236	0	184,236
99	-407380	Amortization of Warsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
99	407420	Amortization of CS2 Levelized Return	-277,292	0	-277,292	0	0	0	-277,292	0	-277,292
99	407410/498	Amortization of Centuria Gain	0	0	0	0	0	0	0	0	0
99	407450/499	Amortization of BPA Residential Exchange Credit	-6,982,949	0	-6,982,949	-5,582,098	0	-5,582,098	-1,400,851	0	-1,400,851
E-OTX	Taxes Other Than FIT--Prod & Trans		0	13,580,137	13,580,137	0	8,771,410	8,771,410	0	4,808,727	4,808,727
TOTAL DEPR/AMT/TAXES OTHER THEN FIT			-4,609,799	52,438,142	47,828,343	-3,079,542	33,869,795	30,790,253	-1,530,257	18,568,347	17,038,090
TOTAL PRODUCTION & TRANS EXPENSE			22,067,622	427,933,647	450,001,269	13,652,614	276,402,342	290,054,956	8,415,008	151,531,305	159,946,313

407,4

407,3 = 337,368

PRODUCTION
 DISTRIBUTION
 TRANSMISSION

< 7,1499,050 >

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended December 31, 2007		E-ALL-12A
Average of Monthly Averages Basis		

Ref	Description	System	Washington		Idaho	
1	Input Production/Transmission Ratio	12/31/2007	100.000%	64.590%	35.410%	
2	Input Number of Customers	12/31/2007	347,097	228,758	118,339	
	Percent		100.000%	65.906%	34.094%	
3	E-OPS Direct Distribution Operating Expense	12/31/2007	17,540,764	11,359,763	6,181,001	
	Percent		100.000%	64.762%	35.238%	
	Input Jurisdictional 4-Factor Ratio	12/31/2007	11,559,229	7,556,633	4,002,596	
	Direct O & M Accis 500 - 598		4,694,608	3,198,651	1,495,957	
	Direct O & M Accis 901 - 935		16,253,837	10,755,284	5,498,553	
	Total		100.000%	66.171%	33.829%	
	Direct Labor Accis 580 - 598		8,151,214	5,390,180	2,761,034	
	Direct Labor Accis 901 - 935		2,573,723	1,969,412	604,311	
	Total		10,724,937	7,359,592	3,365,345	
	Percent		100.000%	68.621%	31.379%	
	Number of Customers		351,585	231,300	120,285	
	Percent		100.000%	65.788%	34.212%	
	Net Direct Plant		621,370,034	371,628,226	249,741,808	
	Percent		100.000%	59.808%	40.192%	
4	Total Percentages		400.000%	260.388%	139.612%	
	Percent		100.000%	65.097%	34.903%	

P/T RATIO

ALLOCATION OF CUSTOMER ASSISTANCE
 EXPENSE--ACCOUNT 0908
 For Twelve Months Ended December 31, 2007
 Average of Monthly Averages Basis

Report ID:
 E-908-12A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	5,126	491,782	496,908	0	324,114	324,114	5,126	167,668	172,794
99	908600	DSM Tariff Rider Expense Offset	9,050,814	0	9,050,814	6,672,955	0	6,672,955	2,377,859	0	2,377,859
99	908610	Limited Income Tax Refund Program	354,740	0	354,740	354,740	0	354,740	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-1,633	0	-1,633	-5,469	0	-5,469	3,836	0	3,836
99	908990	DSM Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
TOTAL ACCOUNT 0908			10,689,340	491,782	11,181,122	7,022,226	324,114	7,346,340	3,667,114	167,668	3,834,782

ALLOCATION RATIOS:
 E-ALL 1 Production/Transmission Ratio 100.000%
 E-ALL 2 Number of Customers 100.000%
 E-ALL 99 Not Allocated 0.000%

DSM 725,160 b PRODUCTION } A
 LIBRA 925,148 DISTRIBUTION }
 9050,814

PRODUCTION 2 P = 8414,327
 DISTRIBUTION 2 P = 2776,796
 11,181,123

A- THIS BEGAN DOWN LOWS FROM DJZIS MONTHLY
 FOURKMS.

