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OREGON-IDAHO UTILITIES, INC.

ADRIAN, OREGON  
JORDAN VALLEY, OREGON  
RIDGEVIEW, OREGON  
SOUTH MOUNTAIN, IDAHO

JEFFREY F. BECK  
VICE PRESIDENT - REGULATORY & EXTERNAL AFFAIRS  
201 CALIFORNIA STREET, 17th FLOOR  
SAN FRANCISCO, CA 94111  
TELEPHONE 415/765-6208  
FACSIMILE 415/544-9912  
E-MAIL olu@sbcglobal.net

March 27, 2006

Terri Carlock  
Audit Section Supervisor  
Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, ID 83720-0074

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AUG 29 AM 8:01  
IDAHO PUBLIC UTILITIES COMMISSION

Re: Our File No. OIU/6.3

Dear Ms. Carlock:

Enclosed is the 2005 Annual Report for Oregon-Idaho Utilities, Inc. Consistent with our practice in prior years, we have prepared the Idaho report by attaching a revised title page to the information set forth in our Oregon Form "O" report for the same period.

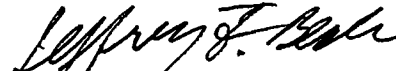
The report is also on a total company basis rather than a separate study for each of our two states. This is consistent with the FCC's requirement that we maintain a single study area rather than creating two separate study areas for interstate settlement purposes.

Approximately 10% of our access lines at year end were in Idaho. Accordingly, as a general rule it would be appropriate to allocate 10% of each entry in the total company report to Idaho.

If you have any questions or problems with the enclosed filing, please give me a call.

Sincerely,

OREGON-IDAHO UTILITIES, INC.

  
Jeffrey F. Beck

Enclosure

OIUJ150.ltr

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2006 MAR 29 AM 8:01

# ANNUAL REPORT

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OF

OREGON IDAHO UTILITIES, INC.

**NAME**

P.O. BOX 1880

NAMPA, ID 83653

ADDRESS

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED December 31, 2005

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**Supplemental Information Required from Multi-State Utilities**

- Ob-1..... Oregon Rate Base
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© This schedule contains **CONFIDENTIAL** information.

\* All telecommunications utilities and cooperatives (incumbent local exchange carriers) must provide the information requested on this schedule. Specific ILECs may leave portions of other schedules blank, as indicated in the instructions.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Schedules from other reports are not acceptable. See attached instructions for more information.

<b>A-1. GENERAL INFORMATION</b>	
<b>A. Identity of Respondent</b>	
1.	<p>Exact Legal Name of Respondent: <b>OREGON - IDAHO UTILITIES, INC.</b></p> <p>Name of Person (including title) Whom OPUC Should Contact About This Report: <b>Renee Suddarth, Asst. Corp. Secty./Comptroller</b></p> <p>E-mail Address: <b>renee_olu@fiberpipe.net</b></p>
2.	<p>Assumed Business Name, Doing Business As Name, or Also Known As Name (if same as legal name, write "SAME"): <b>SAME</b></p> <p>Business Street Address: <b>1023 N. Horton St., Nampa, ID 83651</b></p> <p>Mailing Address (if same as street address, write "SAME"): <b>PO Box 1880 Nampa, ID 83653</b></p> <p>Voice Telephone Number: <b>208-461-7802</b></p> <p>Facsimile Number: <b>208-461-7896</b></p>
<b>B. Other Published Annual Reports</b>	

- REPORT TO STOCKHOLDERS / MEMBERS.** A copy of the annual report to stockholders or members  was  will be sent to OPUC on or about \_\_\_\_\_.
- Annual reports to stockholders or members are not published.
- RUS REPORT.** A copy of the published annual report to the Rural Utilities Service is enclosed.
- The respondent does not report to the Rural Utilities Service.
- ARMIS REPORT.** A copy of the ARMIS report Part 43-02  was  will be sent to OPUC on or about \_\_\_\_\_.
- The respondent does not file ARMIS reports with the Federal Communications Commission.
- LEC REPORT.** A copy of the respondent's Annual Report for Local Exchange Carriers to OPUC is attached.

**C. Signature**

I certify that I am the responsible accounting officer or director of the above-named company and I examined this report. To the best of my knowledge, information, and belief, all statements of fact in this report are true, and this report correctly states the respondent's business and affairs in each matter set forth from January 1, 2005, through December 31, 2005.

\_\_\_\_\_  
 Renee Suddarth (signature)      Asst. Corporate Secty./Comptroller      March 24, 2006 (date)

SEE ATTACHED STATEMENT BELOW SCH. A-3.

Company: **OREGON - IDAHO UTILITIES, INC.**  
*Schedules from other reports may be acceptable. See attached instructions for more information.*

**A-2. IMPORTANT CHANGES DURING THE YEAR**

<p><b>1. CHANGES IN SERVICE TERRITORY, EXTENSIONS OF SERVICES, SALES, MERGERS, ABANDONMENT, AND CHANGES IN IDENTITY.</b> If there were changes in the respondent's identity or Oregon service territory during the year, describe the changes.</p> <p><b>2. CHANGES IN ACCOUNTING STANDARDS.</b> Briefly describe the changes in accounting standards, including the effective date of the change and the impact on the accounts as provided for by generally accepted accounting principles.</p> <p><b>3. CHANGES IN OWNERSHIP OR DIRECT CONTROL.</b> If ownership or direct control over the respondent changed during the year, provide the following information:                  a. State the form of control (i.e., sole or joint).                  b. State the names and addresses of the directly controlling organizations or persons.                  c. State the means by which control was held (for example, through ownership of voting securities, common directors, officers, stockholders, voting trusts, etc.).                  d. State the extent of control.                  e. If the directly controlling organization or person was in turn controlled by another organization or person, show the chain of control to the ultimately controlling organization or person and the extent of control over each directly controlled organization or person in the chain.                  f. If any controlling organization or person held control as trustee, give the names and addresses of the beneficiaries for whom the trust is maintained and the purpose of the trust.</p>	<p><input type="checkbox"/> NOT REQUIRED, because the respondent is a cooperative.</p> <p>No Change</p> <p>No Change</p> <p>Ownership and direct control of Oregon-Idaho Utilities (OIU) are unchanged from prior years. The sole shareholder of OIU is Robinson Communications Corporation (RCC), as shown in Schedule A-3. Ownership and control of RCC changed during 2005, with the transfer of 77.5% of the outstanding stock of RCC from Larry W. Clark and the Clark Children's Trust to Crisiant LLC, of Robinson, IL. Crisiant LLC is owned in equal shares and controlled by Ryan Clark, Michelle Schlegel, and Angela Bonnell, who are children of Larry W. Clark and also the beneficiaries of the Clark Children's Trust.</p>
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**A-3. STOCKHOLDERS**

Line No.	Class of Stock (a)	Shares Held (b)	Name of Stockholder (c)
1	Common Preferred	1,200	Robinson Communications Corporation, PO Box 1880 Nampa, ID 83653 Robinson Communications Corporation, PO Box 1880 Nampa, ID 83653
2		1,400	
3			
4			
5			
6			
7			
8			
9			
10			
11	Date of Compilation:		

Oregon-Idaho Utilities, Inc., (OIU) presents its 2005 Annual Report to the Oregon Public Utility Commission. The data set forth in this report depicts OIU's combined Oregon and Idaho Operations. Under the rules of the National Exchange Carrier Association (NECA), OIU's combined Oregon and Idaho operations are defined as a single study area, and the company therefore prepares a single cost study representing its combined operations in these two states. When allocation of a share of the combined costs to one state or the other is required, the company generally bases the allocation on the relative number of access lines in Oregon and Idaho.

Historically, the company has reported the "Oregon-specific" portion of the total study area data shown in this report in proportion to the relative numbers of Oregon and Idaho access lines. Current shows Oregon as comprising approximately 90% of the total company access lines, which produces an 90% allocation to Oregon of the total study area data shown in this report.

In 1995, OIU's affiliate, Humboldt Telephone Company, commenced operations as a fully regulated local exchange telephone company in six rural exchanges located in and around Humboldt County, Nevada. The Humboldt operations are maintained as a separate and distinct cost study area under the terms of the applicable FCC study area waiver and under NECA rules, and none of the revenues or expenses related to the Nevada study area are included in any of the data set forth in the within report.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

B-1. BALANCE SHEET						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
	<b>Assets</b>					
1	1120 Cash and Equivalents	2,165,330				
2	1170 Receivables	1,370,920				
3	1171 Allowance for Doubtful Accounts					
4	1220 Inventories	63,006	54,493			
5	1280 Prepayments	49,895				
6	1350 Other Current Assets					
7	Total Current Assets (lines 1..6)	3,649,151				
8	1406 Nonregulated Investments	70,432				
9	1410 Other Noncurrent Assets	69,048	53,373			
10	1438 Deferred Maintenance, Retirements, and Other Deferred Charges					
11	1500 Other Jurisdictional Assets - Net					
12	Total Noncurrent Assets (lines 8..11)	139,480				
13	2001 Telecommunications Plant in Service (line 57)	14,508,412	13,859,817			
14	2002 Property Held for Future Telecommunications Use					
15	2003 Telecommunications Plant Under Construction	756,891				
16	2005 Telecommunications Plant Adjustment					
17	2006 Nonoperating Plant	5,423				
18	2007 Goodwill					
19	Total Plant (lines 13..18)	15,270,726				
	<b>Telecommunications Plant in Service</b>					
20	2111 Land	20,662	20,662			
21	2112 Motor Vehicles	863,544	832,039	38,005	6,500	
22	2113 Aircraft					
23	2114 Tools and Other Work Equipment	14,480	11,804	2,676		
24	2121 Buildings	785,812	638,900	146,912		
25	2122 Furniture	16,721	17,798			
26	2123 Office Equipment	29,110	33,247			
27	2124 General Purpose Computers	48,333	49,004			
28	Total Land and Support Assets (lines 20..27)	1,778,662	1,603,454	187,593	12,385	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

<b>B-1. BALANCE SHEET</b>						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
29	Nondigital Switching	1,879,694	1,791,183	89,211	700	
30	2212.1 Digital Electronic Switching - Circuit					
31	2212.2 Digital Electronic Switching - Packet					
32	Total Central Office - Switching (lines 29..31)	1,879,694	1,791,183	89,211	700	
33	Operator Systems					
34	Radio Systems					
35	2232.1 Circuit Equipment - Electronic	1,419,733	1,079,995	339,738		
36	2232.2 Circuit Equipment - Optical					
37	Total Switching and Central Office Assets (lines 32..36)	3,299,427	2,871,178	428,949	700	
38	Information Origination/Termination					
39	2351 Public Telephone Terminal Equipment	6,348	6,348			
40	2362 Other Terminal Equipment					
41	Total Information Origination/Termination (lines 38..40)	6,348	6,348			
42	Poles	65,537	65,537			
43	2421.1 Aerial Cable - Metallic	514,572	514,572			
44	2421.2 Aerial Cable - Nonmetallic					
45	2422.1 Underground Cable - Metallic					
46	2422.2 Underground Cable - Nonmetallic	4,445,980	4,400,842	45,138		
47	2423.1 Buried Cable - Metallic	4,022,232	4,022,232			
48	2423.2 Buried Cable - Nonmetallic					
49	2424 Submarine and Deep Sea Cable					
50	2426 IntraBuilding Network Cable					
51	2431 Aerial Wire	67,186	67,186			
52	2441 Conduit Systems	9,407	9,407			
53	Total Cable and Wire Facilities (lines 42..63)	9,124,914	9,079,776	45,138		
54	2680 Amortizable Tangible Assets	121,809	121,809			
55	2690 Intangibles	177,252	177,252			
56	Total Other Assets (lines 54..55)	299,061	299,061			
57	Telecommunications Plant in Service (lines 28+37+41+53+56)	14,508,412	13,859,817	661,680	13,085	



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

<b>B-1 BALANCE SHEET</b>						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
<b>Accumulated Depreciation and Amortization</b>						
58	3100 Depreciation - Telecommunications Plant in Service	8,222,203	7,587,384		<--Beginning balance is also required.	
59	3200 Depreciation - Property Held for Future Telecommunications Use				<--Beginning balance is also required.	
60	3300 Depreciation - Nonoperating	288,601	281,428		<--Beginning balance is also required.	
61	3410 Amortization				<--Beginning balance is also required.	
62	Accumulated Depreciation and Amortization (lines 58..61)	8,510,804	7,868,812		<--Beginning balance is also required.	
63	Net Plant (line 19 less line 62)	6,759,922				
64	Total Assets (lines 7+12+63)	10,548,553				
<b>Liabilities and Equity</b>						
65	4010-4030 Accounts and Notes Payable	171,530				
66	4040 Customer Deposits	6,271				
67	4070 Income Taxes - Accrued	191,310				
68	4080 Other Taxes - Accrued	7,807				
69	4100 Net Current Deferred Operating Income Tax				<--Beginning balance is also required.	
70	4110 Net Current Deferred Nonoperating Income Tax					
71	4130 Other Current Liabilities	40,439				
72	Total Current Liabilities (lines 65..71)	417,357				
73	4200 Long Term Debt	5,052,556				
74	4310 Other Long Term Liabilities	348,008				
75	4320 Unamortized Operating Investment Tax Credits - Net					
76	4330 Unamortized Nonoperating Investment Tax Credits - Net					
77	4340.1 Net Noncurrent Deferred Operating Federal Income Tax				<--Beginning balance is also required.	
78	4340.2 Net Noncurrent Deferred Operating State Income Tax				<--Beginning balance is also required.	
79	4341 Net Deferred Tax Liability Adjustments					
80	4350 Net Noncurrent Deferred Nonoperating Income Tax					
81	4361 Deferred Tax Regulatory Liability - Net					
82	4370 Other Jurisdictional Liabilities and Deferred Credits - Net				<--Beginning balance is also required.	
83	Total Other Liabilities and Deferred Credits (lines 73..82)	5,400,564			<--Beginning balance is also required.	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

<b>B-1. BALANCE SHEET</b>						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
84	Capital Stock	260,000				
85	Additional Paid-In Capital					
86	Treasury Stock					
87	Other Capital	4,470,632				
88	Retained Earnings (from Retained Earnings, below)	4,730,632				
89	Total Stockholders' Equity (lines 84-.88)	10,548,553				
90	Total Liabilities and Equity (lines 72+83+89)					
<b>Retained Earnings</b>						
91	Balance at January 1	3,968,186				
92	Net Income (from Income Statement, Schedule I-1, line 82)	553,983				
93	Dividends Declared	51,537				
94	Miscellaneous Debits					
95	Miscellaneous Credits					
96	Balance at December 31 (lines 91+92+95 less line 93 less 94)	4,470,632				

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
 TOTAL COMPANY OPERATIONS

1. Dollars are whole.
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Line No.	Plant Account Description (a)	Accumulated Balance at Beginning of Year (b)	CREDITS During the Year		CHARGES During the Year		Accumulated Balance at End of Year (g)	Composite Depreciation Rate (%) (h)
			Charged to Expense Account (c)	Other Credits (d)	Plant Retired (e)	Other Charges (f)		
<input type="checkbox"/>	NOT REQUIRED, because the respondent is an average schedule company, or a large utility that elected price cap regulation under ORS 759.405.							
1	2112 Vehicles	597,038	54,492		6,500		645,030	11.40%
2	2113 Aircraft	3,357	927				4,284	7.50%
3	2114 Tools and Other Work Equipment	290,111	17,899				308,010	2.80%
4	2121 Buildings	14,841	639		1,077		14,403	5.60%
5	2122 Furniture	23,042	2,527		4,137		21,432	8.20%
6	2123 Office Equipment	19,038	5,753		671		24,120	15.00%
7	2124 General Purpose Computers							
8	2211 Nondigital Switching			700				
9	2212.1 Digital Electronic Switching - Circuit	474,850	118,069				592,919	5.90%
10	2212.2 Digital Electronic Switching - Packet							
11	2220 Operator Systems							
12	2231 Radio Systems	18,294					18,294	
13	2232.1 Circuit Equipment - Electronic	923,830	39,979				963,809	7.50%
14	2232.2 Circuit Equipment - Optical							
15	2310 Information Origination/Termination	933					933	
16	2351 Public Tel. Terminal Equipment	6,348					6,348	
17	2362 Other Terminal Equipment							
18	2411 Poles	112,334	793				113,127	6.00%
19	2421.1 Aerial Cable - Metallic	311,362	25,572				336,934	5.60%
20	2421.2 Aerial Cable - Nonmetallic							
21	2422.1 Underground Cable - Metallic							
22	2422.2 Underground Cable - Nonmetallic							
23	2423.1 Buried Cable - Metallic	2,575,259	203,658				2,778,917	4.60%
24	2423.2 Buried Cable - Nonmetallic	2,073,853	176,717				2,250,570	4.40%
25	2424 Submarine and Deep Sea Cable							
26	2426 Intra-building Network Cable							
27	2431 Aerial Wire	137,562					137,562	
28	2441 Conduit Systems	5,332	179				5,511	
29	Total Depreciation (lines 1..28)	7,567,384	647,204	700	13,085		8,222,203	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
 TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

<b>B-3. ANALYSIS OF CHARGES RELATED TO PLANT RETIRED</b>						
Line No.	Plant Account Description (a)	Book Cost (b)	Cost of Removal (c)	Salvage and Insurance (d)	Miscellaneous Adjustments (e)	Net Retirements [Sch. B-2, Col. (e)] (f)
<input type="checkbox"/>	NOT REQUIRED, because the respondent is an average schedule company, or a large utility that elected price cap regulation under ORS 759.405.					
1	2112 Vehicles	6,500				6,500
2	2113 Aircraft					
3	2114 Tools and Other Work Equipment					
4	2121 Buildings	1,077				1,077
5	2122 Furniture	4,137				4,137
6	2123 Office Equipment	671				671
7	2124 General Purpose Computers					
8	2211 Nondigital Switching					
9	2212.1 Digital Electronic Switching - Circuit	700		(700)		
10	2212.2 Digital Electronic Switching - Packet					
11	2220 Operator Systems					
12	2231 Radio Systems					
13	2232.1 Circuit Equipment - Electronic					
14	2232.2 Circuit Equipment - Optical					
15	2310 Information Origination/Termination					
16	2351 Public Tel. Terminal Equipment					
17	2362 Other Terminal Equipment					
18	2411 Poles					
19	2421.1 Aerial Cable - Metallic					
20	2421.2 Aerial Cable - Nonmetallic					
21	2422.1 Underground Cable - Metallic					
22	2422.2 Underground Cable - Nonmetallic					
23	2423.1 Buried Cable - Metallic					
24	2423.2 Buried Cable - Nonmetallic					
25	2424 Submarine and Deep Sea Cable					
26	2426 Intrabuilding Network Cable					
27	2431 Aerial Wire					
28	2441 Conduit Systems					
29	Total Depreciation (lines 1..28)	13,085		(700)		12,385

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
 TOTAL COMPANY AND TOTAL OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

<b>B-4. LONG-TERM DEBT</b>					
Line No.	Description of Obligation (a)	Balance Outstanding at the End of the Year (b)	Stated Rate On the Face Amount (c)	Interest	
				Dollar Amount	Accrued During the Year (d)
<input type="checkbox"/>	NOT REQUIRED, because the respondent is an average schedule company, or a large utility that elected price cap regulation under ORS 759.405.				
1	Rural Utilities Service (RUS) - Loan	\$ 5,052,556	5.00%	\$	284,227
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Total	5,052,556		5.63%	284,227

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
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<b>I-1. INCOME STATEMENT</b>		
Line No.	Description (a)	Total Amount During the Year (b)
	<b>Operating Revenues</b>	
1	5000 Local Service Revenues	194,023
2	5070 Distributions of State Universal Service Funds	67,266
3	5081.1 Subscriber Line Charges and Presubscribed Interexchange Carrier Charges	58,384
4	5081.2 Collections of Federal Universal Service Funds	6,191
5	5081.3 Collections of State Universal Service Funds	10,711
6	5081.4 Distributions of Federal Universal Service Funds	1,017,996
7	5081.5 Other Intrastate End User Revenues	
8	5082.1 Switched Access Revenue - Interstate	1,539,268
9	5082.2 Switched Access Revenue - Intrastate	222,203
10	5083.1 Special Access Revenue - Interstate	93,918
11	5083.2 Special Access Revenue - Intrastate	28,011
12	Total Network Access Revenues (lines 3., 11)	2,976,682
13	5105 Long Distance Message Revenue	
14	5200.1 Directory Revenue	5,030
15	5200.2 Carrier Billing and Collection Revenue	7,527
16	5200.3 Other Miscellaneous Revenue	467
17	Total Miscellaneous Revenues (lines 14., 16)	13,024
18	5280 Nonregulated Operating Revenue	
19	5300 Uncollectible Revenues	342
20	Total Operating Revenues (lines 1+2+12+13+17+18-19)	3,250,653
21	Interstate and Foreign (International) Revenues Included in the Above Operating Revenues	
	<b>Operating Expenses</b>	
22	6110-6114 Network Support Expenses	
23	6120-6124 General Support Expenses	184,400
24	6211 Nondigital Switching Expense	
25	6212.1 Digital Electronic Expense - Circuit	
26	6212.2 Digital Electronic Expense - Packet	128,999
27	Total Central Office Switching Expenses (lines 24., 26)	128,999

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

<b>I-1. INCOME STATEMENT</b>		
Line No.	Description (a)	Total Amount During the Year (b)
28	6220 Operator Systems Expense	
29	6231 Radio System Expense	
30	6232.1 Circuit Equipment Expense - Electronic	84,583
31	6232.2 Circuit Equipment Expense - Optical	
32	Total Switching and Central Office Transmission Expenses (lines 28..31)	84,583
33	6310-6341 Information Origination/Termination Expense	
34	6351 Public Telephone Terminal Equipment Expense	
35	6362 Other Terminal Equipment Expense	
36	Total Information Origination/Termination (lines 33..35)	
37	6411 Poles Expense	247,348
38	6421 Aerial Cable Expense	
39	6422 Underground Cable Expense	
40	6423 Buried Cable Expense	
41	6424 Submarine and Deep Sea Cable Expense	
42	6426 Intrabuilding Network Cable Expense	
43	6431 Aerial Wire Expense	
44	6441 Conduit Systems Expense	
45	Total Cable and Wire Facilities Expenses (lines 37..44)	247,348
46	Total Plant Specific Expenses (lines 22+23+27+32+36+45)	645,330
47	6511 Property Held for Future Telecommunications Use Expense	
48	6512 Provisioning Expense	
49	Total Other Property, Plant, and Equipment Expense (lines 47..48)	
50	6530-6535 Network Operations Expenses	180,864
51	6540 Access Expense	
52	6550.1 Federal Universal Support Contributions	6,393
53	6550.2 State Universal Support Contributions	10,644
54	Total Universal Service Fund Contributions (lines 52..53)	17,037
55	6560.1 Depreciation - Telecommunications Plant in Service	
56	6560.2 Depreciation - Property Held for Future Telecommunications Use	
57	6560.3 Amortization Expense	7,172
58	Total Depreciation and Amortization Expenses (lines 55..57)	654,376
59	Total Plant Nonspecific Expenses (lines 49+50+51+54+58)	852,277

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

		<b>I-1. INCOME STATEMENT</b>	
Line No.	Description (a)	Total Amount During the Year (b)	
60	6610-6613 Marketing Expenses		
61	6620 Services Expenses	143,848	
62	Total Customer Operations Expenses (lines 60..61)	143,848	
63	6720 General and Administrative Expense	515,497	
64	6790 Less: Provision for Uncollectible Notes Receivable		
65	Total Operating Expenses (lines 46+59+62+63-64)	2,156,952	
66	Net Revenue (line 20 less line 65)	1,093,701	
	<b>Other Income and Expenses</b>		
67	7100 Other Operating Income and Expenses		
68	7210 Operating Investment Tax Credits - Net	274,382	
69	7220 Operating Federal Income Taxes	60,557	
70	7230 Operating State and Local Income Taxes	79,123	
71	7240 Operating Other Taxes	(12,834)	
72	7250.1 Provision for Deferred Operating Federal Income Tax - Net	(2,841)	
73	7250.2 Provision for Deferred Operating State Income Tax - Net	398,387	
74	Net Operating Taxes (lines 68..73)	695,314	
75	Net Operating Income (lines 66+67-74)	194,720	
76	7300 Nonoperating Income and Expenses	29,981	
77	7400 Nonoperating Taxes	305,459	
78	7500 Interest and Related Items		
79	7600 Extraordinary Items		
80	7910 Income Effect of Jurisdictional Differences - Net		
81	7990 Nonregulated Net Income	(611)	
82	Net Income (lines 75+76+79+80+81-77-78)	553,983	
		<b>I-2. FULL-TIME EMPLOYEES</b>	
1	Management Employees	5	
2	Nonmanagement Employees	7	
3	Employees Allocated From or Paid by Affiliated Companies		
4	Total Full-Time Employees (lines 1..3)	12	

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
TOTAL COMPANY AND TOTAL OREGON OPERATIONS

- Dollars are whole (rounded to the nearest dollar).
- Schedules from other reports are not acceptable. See attached instructions for more information.

**1-3. COMPENSATION OF DIRECTORS, OFFICERS, AND MANAGERS**

Line No.	Name of Person, Title, and Department (a)	Total Amount of Compensation Paid During the Year					Total Compensation Paid by Affiliates (g)	Total Compensation (Columns b+c+d+e+g) (h)	Amount Charged to Oregon Operating Accounts (i)
		Total Compensation Paid by Respondent		Other Compensation					
		Salaries (b)	Insurance and Pensions (c)	Director Fees (d)	Total Amount (e)	Description (f)			
1	Larry W. Clark, Director & President	130,354	11,279	NONE	18,000	Deferred Compensation	159,633	159,633	
2	Jeffrey F. Beck, Director & Vice President	92,400	11,033	NONE	18,000	Deferred Compensation	121,433	121,433	
3	Douglas Musgrave, Operations Manager	62,211	5,111	NONE	6,000	Deferred Compensation	73,322	73,322	
4	Renee Suddarth, Asst. Corp. Secty./Comptroller	54,388	4,983	NONE	6,000	Deferred Compensation	65,371	65,371	
5	Ryan C. Clark, Systems Manager	42,000	11,461	NONE	6,000	Deferred Compensation	59,461	59,461	
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

A utility that is not partially exempt from regulation under ORS 759.040 must list the same or equivalent positions as shown in its Annual Budget of Expenditures for the year. A cooperative or small utility must list owners, officers, members of the board of directors, managers, and members of their families whom the respondent or its affiliates paid more than \$25,000 during the year and charged any portion thereof to Oregon operating accounts.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
 TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

**1-4. OPERATING TAXES OTHER THAN FEDERAL INCOME TAX**

Line No.	Description (a)	Total Amount During the Year (b)
<input type="checkbox"/>	NOT REQUIRED, because the respondent is an average schedule company; or a large utility that elected price cap regulation under ORS 759.405; or a large utility that is subject to unbundling requirements under docket UIM 351.	
1	State Income Tax:	
2	Current	65,431
3	Current Deferred	(2,841)
4	Prior Deferred	
5	Total Current and Deferred State Income Tax (lines 1..3)	62,590
6	7240 Property Taxes	79,123
7	7240 Privilege Taxes, Fees, and Other Assessments	
8	7240 Other Taxes	
	Total Other Operating Taxes (lines 4..7)	141,713

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
TOTAL COMPANY AND TOTAL OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

Line No.	Particulars (a)	Total Oregon Amount		
		Company Amount (b)	Operating (c)	Nonregulated (d)
<input type="checkbox"/>	NOT REQUIRED, because the respondent is an average schedule company; or a cooperative that reports no Oregon income tax on Schedule I-1; or a large utility that elected price cap regulation under ORS 759.405; or a large utility that is subject to unbundling requirements under docket UM 351.			
1	Total revenues (Accounts 5xxx except 5300)	3,250,995	3,250,995	
2	Total expenses (Accounts 6xxx and 5300)	2,157,294	2,157,294	
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	185,225	110,580	74,645
4	Operating Taxes Other Than Federal (Accounts 72xx)	141,713	141,713	
5	Nonoperating Taxes (Accounts 74xx)			
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	296,576	296,576	
7	Net income before federal income tax (lines 1..6)	840,637	765,992	74,645
	Tax additions (identify):			
8	Tax depreciation and amortization (additions)	654,376	654,376	
9	Meals & Dues adjustment	2,468	2,468	
10	Non-Qualified Deferred Compensation and interest	83,186	83,186	
11				
12				
13	Total additions (lines 8..12)	740,030	740,030	
	Tax deductions and nontaxable income (identify):			
14	Tax depreciation and amortization (deductions)	696,924	696,124	800
15	Disposal of Assets	53	53	
16	State Deferred Income Tax	2,841	2,841	
17				
18				
19	Total deductions (lines 14..18)	699,818	699,018	800
20	Taxable net income as shown on tax return (lines 7+13-19)	880,849	807,004	73,845
	Tax computation and adjustments (identify):			
21	Federal Income Tax (34%)	299,489	274,382	25,107
22				
23				
24	Total current federal income tax expense (lines 21..23)	299,489	274,382	25,107
25	Net investment tax credits			
26	Current deferred federal income tax expense	(12,834)	(12,834)	
27	Prior deferred federal income tax expense			
28	Net federal income tax expense shown on Schedule I-1 (lines 24..27)	286,655	261,548	25,107
<input type="checkbox"/>	Federal income tax information is not available. The respondent will file this data with OPUC on or about _____.			
	The respondent needs extra time because: _____			

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
 TOTAL COMPANY AND TOTAL OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

Line No.	Particulars (a)	17. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR OREGON STATE EXCISE (INCOME) TAX		
		Company Amount (b)	Operating (c)	Nonregulated (d)
<input type="checkbox"/>	NOT REQUIRED, because the respondent is an average schedule company; or a cooperative that reports no Oregon income tax on Schedule I-1; or a large utility that elected price cap regulation under ORS 759.405; or a large utility that is subject to unbundling requirements under docket UM 351.			
1	Total revenues (Accounts 5xxx except 5300)	3,250,995	3,250,995	
2	Total expenses (Accounts 6xxx and 5300)	2,157,294	2,157,294	
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	185,225	110,580	74,645
4	Operating Taxes Other Than Oregon State (Accounts 72xx)	79,123	79,123	
5	Nonoperating Taxes (Accounts 74xx)			
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	296,576	296,576	
7	Net income before Oregon income tax (lines 1..6)	903,227	828,582	74,645
	Tax additions (identify):			
8	Tax depreciation and amortization (additions)	654,376	654,376	
9	Meals & Dues adjustment	2,468	2,468	
10	Non-Qualified Deferred Compensation and interest	83,186	83,186	
11				
12	Total additions (lines 8..11)	740,030	740,030	
13	Tax deductions and nontaxable income (identify):			
14	Tax depreciation and amortization (deductions)	696,924	696,124	800
15	Disposal of Assets	53	53	
16				
17	Total deductions (lines 13..16)	696,977	696,177	800
18	Taxable income on tax return (lines 7+12-17)	946,280	872,435	73,845
19	Apportionment factor (applies to multistate companies)	100.000%	100.000%	100.000%
20	Apportioned taxable income	946,280	872,435	73,845
21	Oregon income tax rate	6.600%	6.600%	6.600%
22	Oregon income tax	62,454	57,581	4,874
	Adjustments:			
23	Consolidated and Multi-state adjustment	(24,070)	(23,690)	(380)
24				
25	Total current Oregon income tax expense (lines 23..24)	38,384	33,891	4,494
26	Current deferred Oregon income tax expense	(2,841)	(2,841)	
27	Prior deferred Oregon income tax expense			
28	Net Oregon income taxes on Schedule I-1 (lines 25..27)	35,543	31,050	4,494
<input type="checkbox"/>	Oregon excise (corporate income) tax information is not available. The respondent will file this data with OPUC on or about _____.			
	The respondent needs extra time because: _____			

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

**1-8. TRANSACTIONS WITH AFFILIATED AND NONREGULATED OPERATIONS**

**A. Cost Allocation Manual (CAM)**

- The respondent is not required to file a CAM under Oregon Administrative Rules (OARs) 860-027-0052, 860-034-0394, or 860-034-0740.
- The respondent's CAM, filed with OPUC, is up to date for the year covered by this report.
- The respondent's filed CAM is not up to date. A revised CAM is attached.
- The respondent's CAM is not up to date. The respondent will file a revised CAM with OPUC on or about \_\_\_\_\_.
- The respondent needs this extra time because \_\_\_\_\_

**B. Intercompany Loans**

Line No.	Name of Affiliated Company (a)	Respondent Lent (L) or Borrowed (B) (b)	Highest Amount Outstanding During Year (c)	Total Interest Accrued During the Year (d)
<input type="checkbox"/>				
<input checked="" type="checkbox"/>				
1		Lent (L)	1,217,560	
2				
3				
4				
5				
6				

**C. Intracompany Transfers and Payments**

Line No.	Segment or Division of Respondent (a)	Description of Transactions Between Regulated and Nonregulated Segments of the Respondent (amounts subject to Part 64) (b)	Total Company Charges and Credits to Operating Accounts (c)	Total Oregon Charges and Credits to Operating Accounts (d)
<input type="checkbox"/>				
<input checked="" type="checkbox"/>				
1				
2				
3				
4				
5				
6				
7	Other Transfers or Payments (where annual amounts < \$50,000)			
8	Total Intracompany Transactions			

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
 TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

**1-8 TRANSACTIONS WITH AFFILIATED AND NONREGULATED OPERATIONS**  
**D. Intercompany Transactions**

Line No.	Name of Affiliated Company (a)	Description of Transaction and Date of Contract (b)	Charges and Credits to Operating Accounts (c)	Total Oregon Charges and Credits to Operating Accounts (d)
<input type="checkbox"/>		NOT REQUIRED. The respondent is an average schedule company, or a cooperative that does not make annual access charge filings, or subject to price cap regulation under ORS 759.405		
<input type="checkbox"/>		SEE PART E. The utility does not make annual access charge filings.		
<input checked="" type="checkbox"/>		REQUIRED. The respondent is a cost company and makes annual access charge filings. See attached instructions.		
		(1) Total Payments Made by the Respondent to Affiliated Companies During the Year:		
1	Robinson Communications Corporation	Facilities & administrative support in operations, regulatory matters and management services	343,482	343,482
2				
3				
4	Robinson Communications, LLC	Office Lease	68,688	68,688
5	Humboldt Telephone Company	Labor & materials for maintenance & construction	46,165	46,165
6				
7				
8				
9				
10				
11		Total Other Payments (where annual payments < \$50,000)	6,174	6,174
12		Total Payments Made by the Respondent to Affiliated Companies During the Year	464,509	464,509
		(2) Total Payments Made by Affiliated Companies to the Respondent During the Year:		
13	Humboldt Telephone Company	Labor & materials for maintenance & construction	165,204	165,204
14				
15				
16				
17				
18				
19				
20				
21				
22				
23		Total Other Payments (where annual payments < \$50,000)		
24		Total Payments Made by Affiliated Companies to the Respondent During the Year	165,204	165,204

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.  
 OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

**1-8. TRANSACTIONS WITH AFFILIATED AND NONREGULATED OPERATIONS**  
**E. Intercompany Transactions of Utilities That Do Not File Annual Access Charges**

	Names of Parties to Affiliated Interest Contracts Issued During the Year (a)	Dollar Amount of the Contract (b)	Date of Contract (c)
<input type="checkbox"/> NOT REQUIRED. The respondent is an average schedule company or a cooperative that does not make annual access charge filings. <input checked="" type="checkbox"/> NOT REQUIRED. The respondent is a cost company and makes annual access charge filings. See Part D. <input type="checkbox"/> REQUIRED (ORS 759.393 and OARs 860-027-0100 and 860-034-0396). Utility does not make annual access charge filings. List each affiliate contract executed during the year covered by this report. Include the names of the parties to the contracts, the dollar amounts of the contracts, and the dates of execution of the contracts.			

Company: OREGON - IDAHO UTILITIES, INC.  
OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

**-8. TRANSACTIONS WITH AFFILIATED AND NONREGULATED OPERATIONS**

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2005

Company: OREGON - IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

1. All amounts are whole.

2. Schedules from other reports are not acceptable. See attached instructions for more information.

**S-1 SWITCHES AND ACCESS LINES IN SERVICE**

Line No.	Description (a)	Balance at End of Year (b)
1	Total Central Office Switches in Service	2
2	Access Lines in Service by Customer:	
3	Residential Access Lines:	
4	Single Party	534
5	Multiparty	
6	Total Residential Access Lines (lines 2..3)	534
7	Business Access Lines:	
8	Single Party	154
9	Multi Party	
10	PBX Trunks	1
11	Centrex-CO Line Count	
12	ISDN "B" Channels	
13	Total Business Access Lines (lines 5..9)	155
14	Other Access Lines:	
15	Radio Common Carrier (RCC) and Mobile	
16	WATS Closed End (inWATS and outWATS)	
17	Switched Access - FGA FX/ONAL	
18	Payphone (public and semipublic)	12
19	UNE Network Access Channels (NACs)	
20	Dedicated (non-switched) Private Lines and Special Access	
21	Wideband Data Lines	
22	Other OFFICIAL COMPANY LINES	56
23	Total Other Access Lines (lines 11..18)	68
24	Total Access Lines (lines 4+10+19)	757

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