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IDAHO PUBLIC  
UTILITIES COMMISSION

# ANNUAL REPORT

OF OREGON

**OREGON-IDAHO UTILITIES, INC.**  
1023 N. Horton Street - P.O. Box 1880  
Nampa, Idaho 83653

**ADDRESS**

**TO THE**

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

**FOR THE**

**YEAR ENDED** DECEMBER 31, 2007

OREGON-IDAHO UTILITIES, INC.

JEFFREY F. BECK  
President  
510/338-4621  
jbeck@or-id.com

ALISON R. BECK  
Manager - Regulatory and External Affairs  
510/338-4622  
abeck@or-id.com

April 11, 2008

Terri Carlock  
Deputy Administrator of Utilities  
Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, ID 83720-0074

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2008 APR 14 AM 8:17  
IDAHO PUBLIC  
UTILITIES COMMISSION

Re: 2007 Annual Report  
Our File No. OIU/6.3

Dear Ms. Carlock,

Enclosed is the 2007 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 11% of our access lines at year end were in Idaho. Accordingly, as a general rule it would be appropriate to allocate 11% of each entry in the total company report to Idaho.

If you have any questions of problems with the enclosed filing, please give me a call at (510) 338-4622.

Sincerely,

OREGON-IDAHO UTILITIES, INC.



Alison Beck

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**Information Required from All Companies**

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

- Ob-1..... Oregon Rate Base
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- Ob-3..... Analysis of Charges Related to Oregon Plant Retired
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- Os-1..... Oregon Switches and Access Lines in Service

© 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.

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IDAHO PUBLIC  
UTILITIES COMMISSION

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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

**A-1. GENERAL INFORMATION**

**A. Identity of Respondent**


Exact Legal Name of Respondent: <b>OREGON-IDAHO UTILITIES, INC.</b>		Assumed Business Name, Doing Business As Name, or Also Known As Name (if same as legal name, write "SAME"):	
Name of Person (including title) Whom OPUC Should Contact About This Report: <b>Justin Perez, Controller</b>		Business Street Address: <b>SAME</b>	
E-mail Address: <b>justin_oiu@fiberpipe.net</b>		Mailing Address (if same as street address, write "SAME"): <b>1023 N. Horton St. Nampa, ID 83651</b>	Voice Telephone Number: <b>208-461-7802</b>
		PO Box 1880 Nampa, ID 83653	Facsimile Number: <b>208-461-7896</b>

**B. Other Published Annual Reports**

- 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  was  will be sent to OPUC on or about \_\_\_\_\_.
- 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, 2007, through December 31, 2007.

 (signature) Justin Perez (printed or typed name) Controller (printed or typed title) **MARCH 21/2008** (date)

**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**

NOT REQUIRED, because the respondent is a cooperative.

1. **CHANGES IN SERVICE TERRITORY, EXTENSIONS OF SERVICES, SALES, MERGERS, ABANDONMENT, AND CHANGES IN IDENTITY.** If there were changes in the respondent's identity or Oregon service territory during the year, describe the changes.

No Change

2. **CHANGES IN ACCOUNTING STANDARDS.** 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.

No Change

3. **CHANGES IN OWNERSHIP OR DIRECT CONTROL.** If ownership or direct control over the respondent changed during the year, provide the following information:

No Change

- 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.

**A-3. STOCKHOLDERS**

Line No.	Class of Stock (a)	Shares Held (b)	Name of Stockholder (c)
1	Common	1,200	Robinson Communications Corporation, PO Box 1880 Nampa, ID 83653 Robinson Communications Corporation, PO Box 1880 Nampa, ID 83653
2	Preferred	1,400	
3			
4			
5			
6			
7			
8			
9			
10			
11	Date of Compilation: December 31, 2007		

NOT REQUIRED, because the respondent is a cooperative.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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 Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
<b>Assets</b>						
1	Cash and Equivalents.....					1,434,529
2	Receivables.....					1,489,253
3	Allowance for Doubtful Accounts.....					
4	Inventories.....	115,694	<-- Beginning and Ending Balances Required -->			126,457
5	Prepayments.....					76,160
6	Other Current Assets.....					
7	<b>Total Current Assets (lines 1..6).....</b>					<b>3,126,399</b>
8	Nonregulated Investments.....					
9	Other Noncurrent Assets.....					
10	Deferred Maintenance, Retirements, and Other Deferred Charges.....	26,935	<-- Beginning and Ending Balances Required -->			42,019
11	Other Jurisdictional Assets - Net.....					
12	<b>Total Noncurrent Assets (lines 8..11).....</b>					<b>42,019</b>
13	Telecommunications Plant in Service (line 58).....	14,794,398	<-- Beginning and Ending Balances Required -->			15,109,450
14	Property Held for Future Telecommunications Use.....					
15	Telecommunications Plant Under Construction.....	58,578	<-- Beginning and Ending Balances Required -->			117,395
16	Telecommunications Plant Adjustment.....		<-- Beginning and Ending Balances Required -->			
17	Nonoperating Plant.....	6,627	<-- Beginning and Ending Balances Required -->			10,186
18	Goodwill.....					
19	<b>Total Plant (lines 13..18).....</b>	<b>14,859,603</b>	<b>&lt;-- Beginning and Ending Balances Required --&gt;</b>			<b>15,237,031</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

Company: OREGON-IDAHO UTILITIES, INC.

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**B-1. BALANCE SHEET**

Line No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
<b>Telecommunications Plant in Service</b>						
20	Land.....	20,662				20,662
21	Motor Vehicles.....	929,704	43,306			973,010
22	Aircraft.....					
23	Tools and Other Work Equipment.....	14,480				14,480
24	Buildings.....	807,614	6,926			814,540
25	Furniture.....	16,721				16,721
26	Office Equipment.....	32,469	10,302			42,771
27	General Purpose Computers.....	48,333	23,267	15,116		56,484
28	<b>Total Land and Support (lines 20..27)</b> .....	<b>1,869,983</b>	<b>83,801</b>	<b>15,116</b>		<b>1,938,668</b>
29	Nondigital Switching.....					
30	Digital Electronic Switching - Circuit.....	1,923,609	67,011	9,132		1,981,488
31	Digital Electronic Switching - Packet.....					
32	<b>Total Central Office - Switching (lines 29..31)</b> .....	<b>1,923,609</b>	<b>67,011</b>	<b>9,132</b>		<b>1,981,488</b>
33	Operator Systems.....					
34	Radio Systems.....					
35	Circuit Equipment - Electronic.....					
36	Circuit Equipment - Optical.....	1,502,668	146,052			1,648,720
37	<b>Total Circuit (lines 34..36)</b> .....	<b>1,502,668</b>	<b>146,052</b>			<b>1,648,720</b>
38	<b>Total Switching and Central Office (lines 32..36)</b> .....	<b>3,426,277</b>	<b>213,063</b>	<b>9,132</b>		<b>3,630,208</b>
39	Information Origination/Termination.....					
40	Public Telephone Terminal Equipment.....	6,348				6,348
41	Other Terminal Equipment.....					
42	<b>Total Information Origination/Termination (lines 39..41)</b> .....	<b>6,348</b>				<b>6,348</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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 Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
43	Poles.....	65,537				65,537
44	Aerial Cable - Metallic.....	514,572				514,572
45	Aerial Cable - Nonmetallic.....					
46	Underground Cable - Metallic.....					
47	Underground Cable - Nonmetallic.....					
48	Buried Cable - Metallic.....	4,532,287	42,436			4,574,723
49	Buried Cable - Nonmetallic.....	4,003,740				4,003,740
50	Submarine and Deep Sea Cable.....					
51	Intrabuilding Network Cable.....					
52	Aerial Wire.....	67,186				67,186
53	Conduit Systems.....	9,407				9,407
54	<b>Total Cable and Wire Facilities (lines 43..53).....</b>	<b>9,192,729</b>	<b>42,436</b>			<b>9,235,165</b>
55	Amortizable Tangible Assets.....	121,809				121,809
56	Intangibles.....	177,252				177,252
57	<b>Total Other Assets (lines 55..56).....</b>	<b>299,061</b>				<b>299,061</b>
58	<b>Telecommunications Plant in Service (lines 28+38+42+54+57).....</b>	<b>14,794,398</b>	<b>339,300</b>	<b>24,248</b>		<b>15,109,450</b>
<b>Accumulated Depreciation and Amortization</b>						
59	Depreciation - Telecommunications Plant in Service.....	7,878,174			←- Beginning and Ending Balances Required →-	8,562,189
60	Depreciation - Property Held for Future Telecommunications Use.....				←- Beginning and Ending Balances Required →-	
61	Depreciation - Nonoperating.....				←- Beginning and Ending Balances Required →-	
62	Amortization.....	295,773			←- Beginning and Ending Balances Required →-	1,782
63	<b>Accumulated Depreciation and Amortization (lines 59..62).....</b>	<b>8,173,947</b>			←- Beginning and Ending Balances Required →-	<b>299,061</b>
64	<b>Net Plant (line 19 less line 63).....</b>	<b>6,685,656</b>			←- Beginning and Ending Balances Required →-	<b>8,863,032</b>
65	<b>Total Assets (lines 7+12+64).....</b>					<b>6,373,999</b>
						<b>9,542,417</b>



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TOTAL COMPANY OPERATIONS

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**B-1. BALANCE SHEET**

Line No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
<b>Liabilities and Equity</b>						
66	4010-4030 Accounts and Notes Payable.....					91,393
67	4040 Customer Deposits .....					6,586
68	4070 Income Taxes - Accrued.....					
69	4080 Other Taxes - Accrued.....					
70	4100 Net Current Deferred Operating Income Tax.....					7,951
71	4110 Net Current Deferred Nonoperating Income Tax.....		<- Beginning and Ending Balances Required -->			43,355
72	4130 Other Current Liabilities.....					
73	<b>Total Current Liabilities (lines 66..72).....</b>					<b>42,617</b>
74	4200 Long Term Debt.....					<b>191,902</b>
75	4310 Other Long Term Liabilities.....					<b>4,076,861</b>
76	4320 Unamortized Operating Investment Tax Credits - Net.....					<b>347,438</b>
77	4330 Unamortized Nonoperating Investment Tax Credits - Net.....					
78	4340.1 Net Noncurrent Deferred Operating Federal Income Tax.....					
79	4340.2 Net Noncurrent Deferred Operating State Income Tax.....					
80	4341 Net Deferred Tax Liability Adjustments.....					
81	4350 Net Noncurrent Deferred Nonoperating Income Tax.....					
82	4361 Deferred Tax Regulatory Liability - Net.....					
83	4370 Other Jurisdictional Liabilities and Deferred Credits - Net.....					
84	<b>Total Other Liabilities and Deferred Credits (lines 74..83).....</b>					<b>4,424,299</b>
85	4510 Capital Stock.....					<b>260,000</b>
86	4520 Additional Paid-In Capital.....					
87	4530 Treasury Stock.....					
88	4540 Other Capital.....					
89	4550 Retained Earnings (from Retained Earnings, below).....					<b>4,666,216</b>
90	<b>Total Stockholders' Equity (lines 85..89).....</b>					<b>4,926,216</b>
91	<b>Total Liabilities and Equity (lines 73+84+90).....</b>					<b>9,542,417</b>

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**B-1. BALANCE SHEET**

Line No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
<b>Retained Earnings</b>						
92	Balance at January 1 .....					4,545,306
93	Net Income (from Income Statement, Schedule I-1, line 82) .....					384,658
94	Dividends Declared .....					263,748
95	Miscellaneous Debits (Include explanation in footnotes) .....					
96	Miscellaneous Credits (Include explanation in footnotes) .....					
97	<b>Balance at December 31 (lines 92+93+96 less line 94 less 95) .....</b>					<b>4,666,216</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

Company: OREGON-IDAHO UTILITIES, INC.

TOTAL COMPANY OPERATIONS

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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.								
<b>DEPRECIATION</b>								
1	2112 Vehicles	636,499	54,740				691,239	
2	2113 Aircraft							
3	2114 Tools and Other Work Equipment	5,370	1,086				6,456	
4	2121 Buildings	328,504	21,121				349,625	
5	2122 Furniture	15,042	640				15,682	
6	2123 Office Equipment	23,267	2,098				25,365	
7	2124 General Purpose Computers	29,399	6,906			15,116	21,189	
8	<b>Total Support (lines 1..7)</b>	<b>1,038,081</b>	<b>86,591</b>			<b>15,116</b>	<b>1,109,556</b>	
9	2211 Nondigital Switching							
10	2212.1 Digital Electronic Switching - Circuit	700,767	123,178			9,133	814,812	
11	2212.2 Digital Electronic Switching - Packet							
12	<b>Total Switching (lines 9..11)</b>	<b>700,767</b>	<b>123,178</b>			<b>9,133</b>	<b>814,812</b>	
13	2220 Operator Systems							
14	2231 Radio Systems	18,294					18,294	
15	2232.1 Circuit Equipment - Electronic	155,773	111,505				267,278	
16	2232.2 Circuit Equipment - Optical							
17	<b>Total Circuit (lines 14..16)</b>	<b>174,067</b>	<b>111,505</b>				<b>285,572</b>	
18	2310 Information Origination/Termination	933					933	
19	2351 Public Tel. Terminal Equipment	6,348					6,348	
20	2362 Other Terminal Equipment							
21	2411 Poles	113,918	793				114,711	
22	2421.1 Aerial Cable - Metallic	362,507	25,572				388,079	
23	2421.2 Aerial Cable - Nonmetallic							
24	2422.1 Underground Cable - Metallic							
25	2422.2 Underground Cable - Nonmetallic							
26	2423.1 Buried Cable - Metallic	2,959,095	184,064				3,143,159	
27	2423.2 Buried Cable - Nonmetallic	2,379,206	176,382				2,555,588	
28	2424 Submarine and Deep Sea Cable							
29	2426 Intrabuilding Network Cable							
30	2431 Aerial Wire	137,562					137,562	
31	2441 Conduit Systems	5,690	179				5,869	
32	<b>Total Cable and Wire (lines 21..31)</b>	<b>5,957,978</b>	<b>386,990</b>				<b>6,344,968</b>	
33	<b>Total Depreciation (lines 8+12+13+17+18+19+20+32)</b>	<b>7,878,174</b>	<b>708,284</b>			<b>24,249</b>	<b>8,562,189</b>	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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 Amortization Rate (%) (h)
			Charged to Expense Account (c)	Other Credits (d)	Plant Retired (e)	Other Charges (f)		
<input type="checkbox"/>	<b>NOT REQUIRED</b> because the respondent is an average schedule company, or a large utility that elected price cap regulation under ORS 759.405.							
	<b>AMORTIZATION</b>							
34	Amortizable Tangible Assets	118,522	3,287			121,809		
35	Intangibles	177,252				177,252		
36	<b>Total Amortization (lines 34..35)</b>	<b>295,774</b>	<b>3,287</b>			<b>299,061</b>		

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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-3. ANALYSIS OF CHARGES RELATED TO PLANT RETIRED**

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					
2	2113 Aircraft					
3	2114 Tools and Other Work Equipment					
4	2121 Buildings					
5	2122 Furniture					
6	2123 Office Equipment					
7	2124 General Purpose Computers					
8	2211 Nondigital Switching	15,116				15,116
9	2212.1 Digital Electronic Switching - Circuit					
10	2212.2 Digital Electronic Switching - Packet	9,132				9,132
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	<b>Total Charges Related to Plant Retired (lines 1-28)</b>	<b>24,248</b>				<b>24,248</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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-4. LONG TERM DEBT**

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	4,076,861	5.00%		268,972
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	<b>Total</b>	<b>4,076,861</b>	<b>6.60%</b>		<b>268,972</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.

**I-1. INCOME STATEMENT**

Line No.	Description (a)	Total Amount During the Year (b)
<b>Operating Revenues</b>		
1	5000 Local Service Revenues.....	186,417
2	5070 Distributions of State Universal Service Funds.....	62,449
3	5081.1 Subscriber Line Charges and Presubscribed Interexchange Carrier Charges.....	58,033
4	5081.2 Collections of Federal Universal Service Funds.....	11,845
5	5081.3 Collections of State Universal Service Funds.....	12,127
6	5081.4 Distributions of Federal Universal Service Funds.....	943,542
7	5081.5-9 Other Intrastate End User Revenues.....	
8	5082.1 Switched Access Revenue - Interstate.....	1,605,129
9	5082.2 Switched Access Revenue - Intrastate.....	265,565
10	5083.1 Special Access Revenue - Interstate.....ADSL Revenue included.....	156,795
11	5083.2 Special Access Revenue - Intrastate.....	21,366
12	Total Network Access Revenues (lines 3..11).....	3,074,402
13	5105 Long Distance Message Revenue.....	
14	5200.1 Directory Revenue.....	4,513
15	5200.2 Carrier Billing and Collection Revenue.....	10,585
16	5200.3 Other Miscellaneous Revenue.....	177
17	Total Miscellaneous Revenues (lines 14..16).....	15,275
18	5280 Nonregulated Operating Revenue.....	
19	5300 Uncollectible Revenues.....	(16)
20	Total Operating Revenues (lines 1+2+12+13+17+18-19).....	3,338,559
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.....	150,268
24	6211 Nondigital Switching Expense.....	
25	6212.1 Digital Electronic Expense - Circuit.....	154,154
26	6212.2 Digital Electronic Expense - Packet.....	
27	Total Central Office Switching Expenses (lines 24..26).....	154,154

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.

**I-1. INCOME STATEMENT**

Line No.	Description (a)	Total Amount During the Year (b)
28	Operator Systems Expense.....	
29	Radio System Expense.....	
30	Circuit Equipment Expense - Electronic.....	75,472
31	Circuit Equipment Expense - Optical.....	
32	<b>Total Switching and Central Office Transmission Expenses (lines 28..31).....</b>	<b>75,472</b>
33	Information Origination/Termination Expense.....	
34	Public Telephone Terminal Equipment Expense.....	
35	Other Terminal Equipment Expense.....	
36	<b>Total Information Origination/Termination (lines 33..35).....</b>	<b>251,813</b>
37	Poles Expense.....	
38	Aerial Cable Expense.....	
39	Underground Cable Expense.....	
40	Buried Cable Expense.....	
41	Submarine and Deep Sea Cable Expense.....	
42	Intrabuilding Network Cable Expense.....	
43	Aerial Wire Expense.....	
44	Conduit Systems Expense.....	
45	<b>Total Cable and Wire Facilities Expenses (lines 37..44).....</b>	<b>251,813</b>
46	<b>Total Plant Specific Expenses (lines 22+23+27+32+36+45).....</b>	<b>631,707</b>
47	Property Held for Future Telecommunications Use Expense.....	
48	Provisioning Expense.....	
49	<b>Total Other Property, Plant, and Equipment Expense (lines 47..48).....</b>	<b>202,544</b>
50	Network Operations Expenses.....	
51	Access Expense.....	
52	Federal Universal Support Contributions.....	9,495
53	State Universal Support Contributions.....	12,170
54	<b>Total Universal Service Fund Contributions (lines 52..53).....</b>	<b>21,665</b>
55	Depreciation - Telecommunications Plant in Service.....	708,264
56	Depreciation - Property Held for Future Telecommunications Use Amortization Expense.....	3,287
57	<b>Total Depreciation and Amortization Expenses (lines 55..57).....</b>	<b>711,551</b>
58	<b>Total Plant Nonspecific Expenses (lines 49+50+51+54+58).....</b>	<b>935,760</b>
59		

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← B-2, Total of Column (c) Depreciation

← B-2, Total of Column (c) Amortization



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.....	135,424	
62	Total Customer Operations Expenses (lines 60..61).....	135,424	
63	6720 General and Administrative Expense.....	686,947	
64	6790 Less: Provision for Uncollectible Notes Receivable.....		
65	Total Operating Expenses (lines 46+59+62+63-64).....	2,389,838	
66	Net Revenue (line 20 less line 65).....	948,721	
<b>Other income and expenses</b>			
67	7100 Other Operating Income and Expenses.....		
68	7210 Operating Investment Tax Credits - Net.....		
69	7220 Operating Federal Income Taxes.....	142,305	
70	7230 Operating State and Local Income Taxes.....	35,446	
71	7240 Operating Other Taxes.....	81,525	
72	7250.1 Provision for Deferred Operating Federal Income Tax - Net.....	57,569	
73	7250.2 Provision for Deferred Operating State Income Tax - Net.....	12,721	
74	Net Operating Taxes (lines 68..73).....	329,566	
75	Net Operating Income (lines 66+67-74).....	619,155	
76	7300 Nonoperating Income and Expenses..... non reg	103,342	
77	7400 Nonoperating Taxes.....		
78	7500 Interest and Related Items.....	298,527	
79	7600 Extraordinary Items.....		
80	7910 Income Effect of Jurisdictional Differences - Net.....		
81	7990 Nonregulated Net Income.....	(39,312)	
82	Net Income (lines 75+76+79+80+81-77-78).....	384,658	
		<b>I-2. FULL-TIME EMPLOYEES</b>	
1	Management Employees (Regulated Activities).....	6	
2	Nonmanagement Employees (Regulated Activities).....	9	
3	Employees Allocated From or Paid by Affiliated Companies (Regulated Activities).....		
4	Total Full-Time Employees (lines 1..3 - Regulated Activities).....	15	

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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

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

**I-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)
		Salaries (b)	Insurance and Pensions (c)	Director Fees (d)	Other Compensation				
					Total Amount (e)	Description (f)			
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.									
1	Jeffrey F. Beck, President	99,000	11,974	NONE	16,500	Deferred Compensation	127,474	127,474	
2	Ryan C. Clark, Vice President	77,000	13,495	NONE	16,500	Deferred Compensation	106,995	106,995	
3	Angela Bonnell, Vice President	77,000	10,129	NONE	16,500	Deferred Compensation	103,629	103,629	
4	Douglas Musgrave, Operations Manager	61,745	8,984	NONE	5,500	Deferred Compensation	76,229	76,229	
5	Allison Beck, Mgr of Regulatory Affairs	63,250	12,921	NONE			76,171	76,171	
6	Justin Perez, Asst. Corp Secty/Controller	34,225	11,769	NONE			45,994	45,994	
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.

**I-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	35,446
3	Current Deferred	12,721
4	Prior Deferred	
5	<b>Total Current and Deferred State Income Tax (lines 1..3)</b>	<b>48,167</b>
6	7240 Property Taxes	81,525
7	7240 Privilege Taxes, Fees, and Other Assessments	
8	7240 Other Taxes	
	<b>Total Other Operating Taxes (lines 4..7)</b>	<b>129,692</b>

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.

**1-6. RECONCILIATION OF REPORTED NET INCOME  
 WITH TAXABLE INCOME FOR FEDERAL INCOME TAX**

Line No.	Particulars (a)	Total Oregon Amount	
		Company Amount (b)	Nonregulated (d)
<input type="checkbox"/>	<b>NOT REQUIRED</b> , 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)	3,338,559	
2	Total expenses (Accounts 6xxx and 5300)	2,389,838	
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	64,031	
4	Operating Taxes Other Than Federal (Accounts 72xx)	129,693	(14,953)
5	Nonoperating Taxes (Accounts 74xx)		
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	298,527	
7	Net income before federal income tax (lines 1..6)	584,532	(14,953)
8	Tax additions (identify):		
9	Tax depreciation and amortization (additions)	713,334	1,783
10	Meals & Dues Adjustment	3,035	
11	Non-qualified retirement plan	113,559	
12	State Deferred tax	12,721	
13	Total additions (lines 8..12)	842,649	1,783
14	Tax deductions and nontaxable income (identify):		
15	Tax depreciation and amortization (deductions)	846,569	2,075
16	Disposal of Asset	1,459	
17	Payment of qualified retirement plan	160,610	
18			
19	Total deductions (lines 14..18)	1,008,638	2,075
20	Taxable net income as shown on tax return (lines 7+13-19)	418,543	(15,245)
21	Tax computation and adjustments (identify):		
22	Federal tax 34%	142,305	(5,183)
23			
24	Total current federal income tax expense (lines 21..23)	142,305	(5,183)
25	Net investment tax credits		
26	Current deferred federal income tax expense	57,569	
27	Prior deferred federal income tax expense		
28	Net federal income tax expense shown on Schedule I-1 (lines 24..27)	199,874	(5,183)
<input type="checkbox"/>	<b>Federal income tax information is not available.</b> 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, 2007

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)	Nonregulated (d)
<input type="checkbox"/>	<b>NOT REQUIRED</b> , 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)	3,338,559	
2	Total expenses (Accounts 6xxx and 5300)	2,389,838	
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	64,031	(14,953)
4	Operating Taxes Other Than Oregon State (Accounts 72xx)	81,526	
5	Nonoperating Taxes (Accounts 74xx)		
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	298,527	
7	Net income before Oregon income tax (lines 1..6)	632,699	(14,953)
	Tax additions (identify):		
8	Tax depreciation and amortization (additions)	711,551	1,783
9	Meals & Dues Adjustment	3,035	
10	Non-qualified retirement plan	113,559	
11			
12	Total additions (lines 8..11)	829,928	1,783
	Tax deductions and nontaxable income (identify):		
13	Tax depreciation and amortization (deductions)	844,494	2,075
14	Disposal of Assets	1,459	
15	Payment of non-qualified retirement plan	160,610	
16			
17	Total deductions (lines 13..16)	1,006,563	2,075
18	Taxable income on tax return (lines 7+12-17)	453,989	(15,245)
19	Apportionment factor (applies to multistate companies)	100.000%	100.000%
20	Apportioned taxable income	453,989	(15,245)
21	Oregon income tax rate	6.600%	6.600%
22	Oregon income tax	29,963	(1,006)
	Adjustments:		
23	Multi state adjustment	(8,836)	297
24			
25	Total current Oregon income tax expense (lines 23..24)	21,127	(709)
26	Current deferred Oregon income tax expense	12,721	
27	Prior deferred Oregon income tax expense		
28	Net Oregon income taxes on Schedule I-1 (lines 25..27)	33,848	(709)
<input type="checkbox"/>	<b>Oregon excise (corporate income) tax information is not available.</b> The respondent will file this data with OPUC on or about _____.		

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.

**I-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)	1,342,198	
2				
3				
4				
5				
6				

NOT REQUIRED: The respondent is an average schedule company, or does not make annual access charge filings, or is subject to price cap regulation under ORS 759.405.  
 REQUIRED: The respondent is a cost company and makes annual access charge filings. See attached instructions.  
 Humboldt Telephone Company

**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			

NOT REQUIRED: The respondent is an average schedule company, or does not make annual access charge filings, or is subject to price cap regulation under ORS 759.405.  
 REQUIRED: The respondent is a cost company and makes annual access charge filings. See attached instructions.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.

**I-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:			
	Robinson Communications Corporation	Facilities & administrative support in operations, regulatory matters and management services	402,867	402,867
	Robinson Communications, LLC	Office Lease	67,063	67,063
	Humboldt Telephone Company	Labor & materials for maintenance & construction	97,196	97,196
	Total Other Payments (where annual payments < \$50,000)			
	Total Payments Made by the Respondent to Affiliated Companies During the Year		567,126	567,126
	(2) Total Payments Made by Affiliated Companies to the Respondent During the Year:			
	Humboldt Telephone Company	Labor & materials for maintenance & construction	83,753	83,753
	Total Other Payments (where annual payments < \$50,000)			
	Total Payments Made by Affiliated Companies to the Respondent During the Year		83,753	83,753

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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.

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

	Dollar Amount of the Contract (b)	Date of Contract (c)
<p>Names of Parties to Affiliated Interest Contracts Issued During the Year (a)</p> <p><input type="checkbox"/> NOT REQUIRED. The respondent is an average schedule company or a cooperative that does not make annual access charge filings.</p> <p><input checked="" type="checkbox"/> NOT REQUIRED. The respondent is a cost company and makes annual access charge filings. See Part D.</p> <p><input type="checkbox"/> REQUIRED (ORS 759.393 and OARs 860-027-0100 and 860-034-0396). Utility does not make annual access charge filings.</p> <p>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.</p>		



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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
Access Lines in Service by Customer:		
Residential Access Lines:		
2	Single Party.....	524
3	Multiparty.....	
4	Total Residential Access Lines (lines 2..3).....	524
Business Access Lines:		
5	Single Line.....	142
6	Multi Line.....	
7	PBX Trunks.....	1
8	Centrex-CO Line Count.....	
9	ISDN "B" Channels.....	
10	Total Business Access Lines (lines 5..9).....	143
Other Access Lines:		
11	Radio Common Carrier (RCC) and Mobile.....	
12	WATS Closed End (inWATS and outWATS).....	
13	Switched Access - FGA FX/ONAL.....	
14	Payphone (public and semipublic).....	11
15	UNE Network Access Channels (NACs).....	
16	Dedicated (non-switched) Private Lines and Special Access.....	
17	Wideband Data Lines.....	
18	Other.....	37
19	Total Other Access Lines (lines 11..18).....	48
20	Total Access Lines (lines 4+10+19).....	715

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

Company: OREGON-IDAHO UTILITIES, INC.

TOTAL OREGON OPERATIONS

1. Dollars are whole.

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

Ob-1. OREGON RATE BASE						
Line No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
1	Inventories.....	115,694				126,457
2	Deferred Maintenance, Retirements, and Other Deferred Charges.....	24,242				
3	Telecommunications Plant Adjustment.....					
4	Net Noncurrent Deferred Operating Federal Income Tax.....					
5	Net Noncurrent Deferred Operating State Income Tax.....					
	<b>Telecommunications Plant in Service</b>					
6	Land.....	20,662				20,662
7	Motor Vehicles.....	841,877	43,306			885,183
8	Aircraft.....					
9	Tools and Other Work Equipment.....	14,481				14,481
10	Buildings.....	691,430				691,430
11	Furniture.....					
12	Office Equipment.....	856				856
13	General Purpose Computers.....	5,542				5,542
14	<b>Total Land and Support (lines 6..13).....</b>	<b>1,574,848</b>	<b>43,306</b>			<b>1,618,154</b>
15	Nondigital Switching.....					
16	Digital Electronic Switching - Circuit.....	1,804,931	67,011	9,132		1,862,810
17	Digital Electronic Switching - Packet.....					
18	<b>Total Central Office - Switching (lines 15..17).....</b>	<b>1,804,931</b>	<b>67,011</b>	<b>9,132</b>		<b>1,862,810</b>
19	Operator Systems.....					
20	Radio Systems.....					
21	Circuit Equipment - Electronic.....	1,388,718	146,052			1,534,770
22	Circuit Equipment - Optical.....					
23	<b>Total Circuit (lines 20..22).....</b>	<b>1,388,718</b>	<b>146,052</b>			<b>1,534,770</b>
24	<b>Total Switching and Central Office (lines 18..22).....</b>	<b>3,193,649</b>	<b>213,063</b>	<b>9,132</b>		<b>3,397,580</b>
25	Information Origination/Termination.....					
26	Public Telephone Terminal Equipment.....	6,348				6,348
27	Other Terminal Equipment.....					
28	<b>Total Information Origination/Termination (lines 25..27).....</b>	<b>6,348</b>				<b>6,348</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

Company: OREGON-IDAHO UTILITIES, INC.

TOTAL OREGON OPERATIONS

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

<b>Ob-1. OREGON RATE BASE</b>						
Line No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
29	Poles.....	10,721				10,721
30	Aerial Cable - Metallic.....	333,458				333,458
31	Aerial Cable - Nonmetallic.....					
32	Underground Cable - Metallic.....					
33	Underground Cable - Nonmetallic.....					
34	Buried Cable - Metallic.....	3,255,671	30,880			3,286,551
35	Buried Cable - Nonmetallic.....	3,566,855				3,566,855
36	Submarine and Deep Sea Cable.....					
37	Intrabuilding Network Cable.....					
38	Aerial Wire.....	9,103				9,103
39	Conduit Systems.....	9,407				9,407
40	<b>Total Cable and Wire Facilities (lines 29..39).....</b>	<b>7,185,215</b>	<b>30,880</b>			<b>7,216,095</b>
41	Amortizable Tangible Assets.....	109,628				109,628
42	Intangibles.....	159,527				159,527
43	<b>Total Other Assets (lines 41..42).....</b>	<b>269,155</b>				<b>269,155</b>
44	<b>Telecommunications Plant in Service (lines 14+24+28+40+43).....</b>	<b>12,229,215</b>	<b>287,249</b>	<b>9,132</b>		<b>12,507,332</b>
<b>Accumulated Depreciation and Amortization</b>						
45	3100 Depreciation - Telecommunications Plant in Service.....	6,230,326			← Beginning and Ending Balances Required →	6,805,334
46	3200 Depreciation - Property Held for Future Telecommunications Use.....				← Beginning and Ending Balances Required →	
47	3300 Depreciation - Nonoperating.....				← Beginning and Ending Balances Required →	
48	3400-3600 Amortization.....	266,197			← Beginning and Ending Balances Required →	1,783
49	<b>Accumulated Depreciation &amp; Amortization (lines 45..48).....</b>	<b>6,496,523</b>			← Beginning and Ending Balances Required →	<b>269,155</b>
50	<b>Net Plant (line 44 less line 49).....</b>	<b>5,732,692</b>			← Beginning and Ending Balances Required →	<b>7,076,272</b>
						<b>5,431,060</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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

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

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.							
	<b>DEPRECIATION</b>							
1	2112 Vehicles	607,150	44,728				651,878	
2	2113 Aircraft							
3	2114 Tools and Other Work Equipment	5,370	1,086				6,456	
4	2121 Buildings	268,073	16,200				286,273	
5	2122 Furniture							
6	2123 Office Equipment	856					856	
7	2124 General Purpose Computers	2,308	831				3,139	
8	<b>Total Support (lines 1..7)</b>	<b>883,767</b>	<b>64,845</b>				<b>948,602</b>	
9	2211 Nondigital Switching							
10	2212.1 Digital Electronic Switching - Circuit	674,280	116,176			9,132	781,324	
11	2212.2 Digital Electronic Switching - Packet							
12	<b>Total Switching (lines 9..11)</b>	<b>674,280</b>	<b>116,176</b>			<b>9,132</b>	<b>781,324</b>	
13	2220 Operator Systems							
14	2231 Radio Systems							
15	2232.1 Circuit Equipment - Electronic	129,133	103,815				232,948	
16	2232.2 Circuit Equipment - Optical							
17	<b>Total Circuit (lines 14..16)</b>	<b>129,133</b>	<b>103,815</b>				<b>232,948</b>	
18	2310 Information Origination/Termination							
19	2351 Public Tel Terminal Equipment	6,348					6,348	
20	2362 Other Terminal Equipment							
21	2411 Poles							
22	2421.1 Aerial Cable - Metallic	42,352	509				42,861	
23	2421.2 Aerial Cable - Nonmetallic	229,082	16,139				245,221	
24	2422.1 Underground Cable - Metallic							
25	2422.2 Underground Cable - Nonmetallic							
26	2423.1 Buried Cable - Metallic	2,114,334	125,317				2,239,651	
27	2423.2 Buried Cable - Nonmetallic	2,104,088	157,160				2,261,248	
28	2424 Submarine and Deep Sea Cable							
29	2426 Intrabuilding Network Cable							
30	2431 Aerial Wire	41,262					41,262	
31	2441 Conduit Systems	5,690	179				5,869	
32	<b>Total Cable and Wire (lines 21..31)</b>	<b>4,536,808</b>	<b>299,304</b>				<b>4,836,112</b>	
33	<b>Total Depreciation (lines 8+12+13+17+18+19+20+32)</b>	<b>6,230,326</b>	<b>584,140</b>			<b>9,132</b>	<b>6,805,334</b>	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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

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

**Ob-2 ANALYSIS OF OREGON DEPRECIATION AND AMORTIZATION**

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 Amortization 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.							
	<b>AMORTIZATION</b>							
34	2680 Amortizable Tangible Assets	106,670	2,958			109,628		
35	2690 Intangibles	159,527				159,527		
36	<b>Total Amortization (lines 34..35)</b>	<b>266,197</b>	<b>2,958</b>			<b>269,155</b>		

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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

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

**Ob-3. ANALYSIS OF CHARGES RELATED TO OREGON PLANT RETIRED**

Line No.	Plant Account Description (a)	Book Cost (b)	Cost of Removal (c)	Salvage and Insurance (d)	Miscellaneous Adjustments (e)	Net Retirements [Sch. Ob-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					
2	2113 Aircraft					
3	2114 Tools and Other Work Equipment					
4	2121 Buildings					
5	2122 Furniture					
6	2123 Office Equipment					
7	2124 General Purpose Computers					
8	2211 Nondigital Switching					
9	2212.1 Digital Electronic Switching - Circuit					
10	2212.2 Digital Electronic Switching - Packet					
11	2220 Operator Systems	9,132				9,132
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	2436 Intrabuilding Network Cable					
27	2431 Aerial Wire					
28	2441 Conduit Systems					
29	<b>Total Charges Related to Oregon Plant Retired (lines 1..28)</b>	<b>9,132</b>				<b>9,132</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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

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

<b>OI-1. OREGON INCOME STATEMENT</b>		
Line No.	Description (a)	Total Amount During the Year (b)
<b>Operating Revenues</b>		
1	5000 Local Service Revenues.....	167,782
2	5070 Distributions of State Universal Service Funds.....	62,449
3	5081.1 Subscriber Line Charges and Presubscribed Interexchange Carrier Charges.....	51,880
4	5081.2 Collections of Federal Universal Service Funds.....	11,059
5	5081.3 Collections of State Universal Service Funds.....	12,126
6	5081.4 Distributions of Federal Universal Service Funds.....	849,188
7	5081.5-9 Other Intrastate End User Revenues.....	
8	5082.1 Switched Access Revenue - Interstate.....	1,447,920
9	5082.2 Switched Access Revenue - Intrastate.....	199,071
10	5083.1 Special Access Revenue - Interstate.....	146,309
11	5083.2 Special Access Revenue - Intrastate.....	17,634
12	Total Network Access Revenues (lines 3..11).....	2,735,187
13	5105 Long Distance Message Revenue.....	
14	5200.1 Directory Revenue.....	3,958
15	5200.2 Carrier Billing and Collection Revenue.....	9,410
16	5200.3 Other Miscellaneous Revenue.....	167
17	Total Miscellaneous Revenues (lines 14..16).....	13,535
18	5280 Nonregulated Operating Revenue.....	
19	5300 Uncollectible Revenues.....	(16)
20	Total Operating Revenues (lines 1+2+12+13+17+18-19).....	2,978,969
21	Interstate and Foreign (International) Revenues Included in the Above Operating Revenues.....	
<b>Operating Expenses</b>		
22	6110-6114 Network Support Expenses.....	135,241
23	6120-6124 General Support Expenses.....	
24	6211 Nondigital Switching Expense.....	138,739
25	6212.1 Digital Electronic Expense - Circuit.....	
26	6212.2 Digital Electronic Expense - Packet.....	
27	Total Central Office Switching Expenses (lines 24..26).....	138,739

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

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

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

**OI-1. OREGON INCOME STATEMENT**

Line No.	Description (a)	Total Amount During the Year (b)
28	Operator Systems Expense.....	
29	Radio System Expense.....	
30	Circuit Equipment Expense - Electronic.....	67,925
31	Circuit Equipment Expense - Optical.....	
32	<b>Total Switching and Central Office Transmission Expenses (lines 28..31)</b> .....	<b>67,925</b>
33	Information Origination/Termination Expense.....	
34	Public Telephone Terminal Equipment Expense.....	
35	Other Terminal Equipment Expense.....	
36	<b>Total Information Origination/Termination (lines 33..35)</b> .....	
37	Poles Expense.....	226,633
38	Aerial Cable Expense.....	
39	Underground Cable Expense.....	
40	Buried Cable Expense.....	
41	Submarine and Deep Sea Cable Expense.....	
42	Intrabuilding Network Cable Expense.....	
43	Aerial Wire Expense.....	
44	Conduit Systems Expense.....	
45	<b>Total Cable and Wire Facilities Expenses (lines 37..44)</b> .....	<b>226,633</b>
46	<b>Total Plant Specific Expenses (lines 22+23+27+32+36+45)</b> .....	<b>568,538</b>
47	Property Held for Future Telecommunications Use Expense.....	
48	Provisioning Expense.....	
49	<b>Total Other Property, Plant, and Equipment Expense (lines 47..48)</b> .....	
50	Network Operations Expenses.....	182,290
51	Access Expense.....	
52	Federal Universal Support Contributions.....	8,546
53	State Universal Support Contributions.....	12,170
54	<b>Total Universal Service Fund Contributions (lines 52..53)</b> .....	<b>20,716</b>
55	Depreciation - Telecommunications Plant in Service.....	584,140
56	Depreciation - Property Held for Future Telecommunications Use.....	
57	Amortization Expense.....	2,958
58	<b>Total Depreciation and Amortization Expenses (lines 55..57)</b> .....	<b>587,098</b>
59	<b>Total Plant Nonspecific Expenses (lines 49+50+51+54+58)</b> .....	<b>790,104</b>

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<-ob2, Total of Column (c) Depreciation

<-ob2, Total of Column (c) Amortization



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

Company: OREGON-IDAHO UTILITIES, INC.

TOTAL OREGON OPERATIONS

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

		<b>OI-1. OREGON INCOME STATEMENT</b>	
Line No.	Description (a)	Total Amount During the Year (b)	
60	6610-6613 Marketing Expenses.....		
61	Services Expenses.....	121,882	
62	<b>Total Customer Operations Expenses (lines 60..61).....</b>	<b>121,882</b>	
63	General and Administrative Expense.....	618,252	
64	Less: Provision for Uncollectible Notes Receivable.....		
65	<b>Total Operating Expenses (lines 46+59+62+63-64).....</b>	<b>2,098,776</b>	
66	<b>Net Revenue (line 20 less line 65).....</b>	<b>880,193</b>	
<b>Other Income and Expenses</b>			
67	7100 Other Operating Income and Expenses.....		
68	7210 Operating Investment Tax Credits - Net.....		
69	7220 Operating Federal Income Taxes.....	128,075	
70	7230 Operating State and Local Income Taxes.....	21,127	
71	7240 Operating Other Taxes.....	71,027	
72	7250.1 Provision for Deferred Operating Federal Income Tax - Net.....	51,812	
73	7250.2 Provision for Deferred Operating State Income Tax - Net.....	12,721	
74	<b>Net Operating Taxes (lines 68..73).....</b>	<b>284,762</b>	
75	<b>Net Operating Income (lines 66+67-74).....</b>	<b>595,431</b>	
76	Nonoperating Income and Expenses.....	94,613	
77	Nonoperating Taxes.....		
78	Interest and Related Items.....	268,674	
79	Extraordinary Items.....		
80	Income Effect of Jurisdictional Differences - Net.....		
81	Nonregulated Net Income.....	(41,588)	
82	<b>Net Income (lines 75+76+79+80+81-77-78).....</b>	<b>379,782</b>	
<b>OI-2. FULL-TIME EMPLOYEES IN OREGON</b>			
1	Management Employees (Regulated Activities).....		
2	Nonmanagement Employees (Regulated Activities).....	3	
3	<b>Total Full-Time Employees (Regulated Activities).....</b>	<b>3</b>	
4	Number of Employees On Line 3 Doing Work for Both Regulated and Non-regulated Activities.....	2	

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

Company: OREGON-IDAHO UTILITIES, INC.

TOTAL OREGON OPERATIONS

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

**OI-4. OREGON 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 UJM 351.	
1	<u>State Income Tax:</u>	
2	Current	21,127
3	Current Deferred	12,721
4	Prior Deferred	33,848
5	<b>Total Current and Deferred State Income Tax (lines 1..3)</b>	71,027
6	7240 Property Taxes	
7	7240 Privilege Taxes, Fees, and Other Assessments	
8	7240 Other Taxes	
	<b>Total Other Operating Taxes (lines 4..7)</b>	<b>104,875</b>

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2007

Company: OREGON-IDAHO UTILITIES, INC.

TOTAL OREGON OPERATIONS

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

**OS-1. OREGON SWITCHES AND ACCESS LINES IN SERVICE**

Line No.	Description (a)	Balance at End of Year (b)
1	Total Central Office Switches in Service.....	2
	Access Lines in Service by Customer:	
	Residential Access Lines:	
2	Single Party.....	470
3	Multiparty.....	
4	Total Residential Access Lines (lines 2..3)	470
	Business Access Lines:	
5	Single Line.....	123
6	Multi Line.....	
7	PBX Trunks.....	1
8	Centrex-CO Line Count.....	
9	ISDN "B" Channels.....	
10	Total Business Access Lines (lines 5..9)	124
	Other Access Lines:	
11	Radio Common Carrier (RCC) and Mobile.....	
12	WATS Closed End (inWATS and outWATS).....	
13	Switched Access - FGA FXIONAL.....	
14	Payphone (public and semipublic).....	11
15	UNE Network Access Channels (NACs).....	
16	Dedicated (non-switched) Private Lines and Special Access.....	
17	Wideband Data Lines.....	
18	Other.....	32
19	Total Other Access Lines (lines 11..18).....	43
20	Total Access Lines (lines 4+10+19).....	637

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