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IDAHO PUBLIC  
UTILITIES COMMISSION

# *ANNUAL REPORT*

OF

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OREGON-IDAHO UTILITIES

P.O. Box 1880  
Nampa, ID 83653

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TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED December 31, 2008

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 3, 2009

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

Re: 2008 Annual Report  
Our File No. OIU/6.3

Dear Ms. Carlock,

Enclosed is the 2008 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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UTILITIES COMMISSION

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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, 2008

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>1. OREGON-IDAHO UTILITIES, INC.</b>	Assumed Business Name, Doing Business As Name, or Also Known As Name (if same as legal name, write "SAME"): <b>SAME</b>
Name of Person (including title) Whom OPUC Should Contact About This Report: <b>Justin Perez, Controller</b>	Business Street Address: <b>1023 N. Horton St. Nampa, ID 83651</b>
E-mail Address: <b>justin_ou@fiberpipe.net</b>	Mailing Address (if same as street address, write "SAME"): <b>PO Box 1880 Nampa, ID 83653</b>
	Voice Telephone Number: <b>208-461-7802</b>
	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, 2008, through December 31, 2008.

  
 \_\_\_\_\_  
 Justin Perez  
 (printed or typed name)  
 Controller  
 (printed or typed title)  
 MARCH 20/2009  
 (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**

<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:</p> <ol style="list-style-type: none"> <li>State the form of control (i.e., sole or joint).</li> <li>State the names and addresses of the directly controlling organizations or persons.</li> <li>State the means by which control was held (for example, through ownership of voting securities, common directors, officers, stockholders, voting trusts, etc.).</li> <li>State the extent of control.</li> <li>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.</li> <li>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.</li> </ol>	<p><input type="checkbox"/> NOT REQUIRED, because the respondent is a cooperative.</p> <p>No Change</p> <p>No Change</p> <p>No Change</p>
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**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, 2008		

NOT REQUIRED, because the respondent is a cooperative.

# OREGON-IDAHO UTILITIES INC.

1023 N. Horton Street  
P.O. Box 1880  
Nampa, Idaho 83653  
208-461-7802  
208-461-7896 FAX

March 20, 2009

## 2008 OREGON PUBLIC UTILITY COMMISSION TELECOMMUNICATIONS ANNUAL REPORT

Oregon-Idaho Utilities, Inc., (OIU) presents its 2008 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 a 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.

OREGON-IDAHO UTILITIES, INC.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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	1120 Cash and Equivalents.....					731,963
2	1170 Receivables.....					1,535,866
3	1171 Allowance for Doubtful Accounts.....					
4	1220 Inventories.....	126,457	<-- Beginning and Ending Balances Required -->			141,490
5	1280 Prepayments.....					65,396
6	1350 Other Current Assets.....					175,244
7	Total Current Assets (lines 1..6).....					2,649,959
8	1406 Nonregulated Investments.....					
9	1410 Other Noncurrent Assets.....					11,293
10	1438 Deferred Maintenance, Retirements, and Other Deferred Charges.....					
11	1500 Other Jurisdictional Assets - Net.....					
12	Total Noncurrent Assets (lines 8..11).....					11,293
13	2001 Telecommunications Plant in Service (line 60).....	15,109,450	<-- Beginning and Ending Balances Required -->			15,405,433
14	2002 Property Held for Future Telecommunications Use.....					
15	2003 Telecommunications Plant Under Construction.....	117,395	<-- Beginning and Ending Balances Required -->			430,894
16	2005 Telecommunications Plant Adjustment.....					
17	2006 Nonoperating Plant.....	10,186	<-- Beginning and Ending Balances Required -->			10,186
18	2007 Goodwill.....					
19	Total Plant (lines 13..18).....	15,237,031	<-- Beginning and Ending Balances Required -->			15,846,513

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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 (e)	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	2111 Land.....	20,662				20,662
21	2112 Motor Vehicles.....	973,010	130,374	34,110		1,069,274
22	2113 Aircraft.....					
23	2114 Tools and Other Work Equipment.....	14,480				14,480
24	2121 Buildings.....	814,540	11,246			825,786
25	2122 Furniture.....	16,721				16,721
26	2123.1 Office Support Equipment.....	42,771	5,865	8,185		40,451
27	2123.2 Company Communications Equipment.....					
28	Sub-Total 2123 Office Equipment (lines 26..27).....	42,771	5,865	8,185		40,451
29	2124 General Purpose Computers.....	56,484	6,738			63,222
30	Total Land and Support (lines 20..27 and 29).....	1,938,668	154,223	42,295		2,050,596
31	2211 Nondigital Switching.....					
32	2212.1 Digital Electronic Switching - Circuit.....	1,981,488	45,908			2,027,396
33	2212.2 Digital Electronic Switching - Packet.....					
34	Total Central Office - Switching (lines 31..33).....	1,981,488	45,908			2,027,396
35	2220 Operator Systems.....					
36	2231 Radio Systems.....					
37	2232.1 Circuit Equipment - Electronic.....	1,648,720	44,717			1,693,437
38	2232.2 Circuit Equipment - Optical.....					
39	Total Circuit (lines 36..38).....	1,648,720	44,717			1,693,437
40	Total Switching and Central Office (lines 34..38).....	3,630,208	90,625			3,720,833
41	2310 Information Origination/Termination.....					
42	2351 Public Telephone Terminal Equipment.....	6,348				6,348
43	2362 Other Terminal Equipment.....					
44	Total Information Origination/Termination (lines 41..43).....	6,348				6,348



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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)
45	Poles.....	65,537		50,096		15,441
46	Aerial Cable - Metallic.....	514,572				514,572
47	Aerial Cable - Nonmetallic.....					
48	Underground Cable - Metallic.....					
49	Underground Cable - Nonmetallic.....					
50	Buried Cable - Metallic.....	4,574,723	90,288			4,565,011
51	Buried Cable - Nonmetallic.....	4,003,740	120,424			4,124,164
52	Submarine and Deep Sea Cable.....					
53	Intrabuilding Network Cable.....					
54	Aerial Wire.....	67,186		67,186		
55	Conduit Systems.....	9,407				9,407
56	<b>Total Cable and Wire Facilities (lines 45..55).....</b>	<b>9,235,165</b>	<b>210,712</b>	<b>117,282</b>		<b>9,328,595</b>
57	Amortizable Tangible Assets.....	121,809				121,809
58	Amortizable Intangible Assets.....	177,252				177,252
59	<b>Total Other Assets (lines 57..58).....</b>	<b>299,061</b>				<b>299,061</b>
60	<b>Telecommunications Plant in Service (lines 30+40+44+56+59).....</b>	<b>15,109,450</b>	<b>455,580</b>	<b>159,577</b>		<b>15,405,433</b>
<b>Accumulated Depreciation and Amortization</b>						
61	Depreciation - Telecommunications Plant in Service.....	8,562,199			<- Beginning and Ending Balances Required -->	9,060,823
62	Depreciation - Property Held for Future Telecommunications Use.....				<- Beginning and Ending Balances Required -->	
63	Depreciation - Nonoperating.....	1,782			<- Beginning and Ending Balances Required -->	3,820
64	Amortization of Tangible Assets.....	121,809			<- Beginning and Ending Balances Required -->	121,809
65	Amortization of Intangible Assets.....	177,252			<- Beginning and Ending Balances Required -->	177,252
66	<b>Accumulated Depreciation and Amortization (lines 61..65).....</b>	<b>8,863,032</b>			<- Beginning and Ending Balances Required -->	<b>9,363,704</b>
67	<b>Net Plant (line 19 less line 66).....</b>	<b>6,373,999</b>			<- Beginning and Ending Balances Required -->	<b>6,482,809</b>
68	<b>Total Assets (lines 7+12+67).....</b>					<b>9,144,061</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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 (e)	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>						
69	4010-4030 Accounts and Notes Payable.....					117,820
70	Customer Deposits.....					6,151
71	Income Taxes - Accrued.....					82,542
72	Other Taxes - Accrued.....					9,192
73	Net Current Deferred Operating Income Tax.....	43,355	<-- Beginning and Ending Balances Required -->			255,920
74	Net Current Deferred Nonoperating Income Tax.....					
75	Other Current Liabilities.....					90,341
76	<b>Total Current Liabilities (lines 69..75).....</b>					<b>561,966</b>
77	Long Term Debt.....					3,404,391
78	Other Long Term Liabilities.....					
79	Unamortized Operating Investment Tax Credits - Net.....					
80	Unamortized Nonoperating Investment Tax Credits - Net.....					
81	4340.1 Net Noncurrent Deferred Operating Federal Income Tax.....				<-- Beginning and Ending Balances Required -->	
82	4340.2 Net Noncurrent Deferred Operating State Income Tax.....				<-- Beginning and Ending Balances Required -->	
83	4341 Net Deferred Tax Liability Adjustments.....					
84	4350 Net Noncurrent Deferred Nonoperating Income Tax.....					
85	4361 Deferred Tax Regulatory Liability - Net.....					
86	4370 Other Jurisdictional Liabilities and Deferred Credits - Net.....					
87	<b>Total Other Liabilities and Deferred Credits (lines 77..86).....</b>					<b>3,404,391</b>
88	Capital Stock.....					260,000
89	Additional Paid-In Capital.....					
90	Treasury Stock.....					
91	Other Capital.....					
92	Retained Earnings (from Retained Earnings, below).....					4,917,704
93	<b>Total Stockholders' Equity (lines 88..92).....</b>					<b>5,177,704</b>
94	<b>Total Liabilities and Equity (lines 76+87+93).....</b>					<b>9,144,061</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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>Retained Earnings</b>						
95	Balance at January 1.....					4,666,215
96	Net Income (from Income Statement, Schedule I-1, line 82).....					539,962
97	Dividends Declared.....					288,493
98	Miscellaneous Debits (Include explanation in footnotes).....					
99	Miscellaneous Credits (Include explanation in footnotes).....					
100	Balance at December 31 (lines 95+96+99 less line 97 less 98).....					4,917,704

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

**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.

Line No.	Plant Account Description (a)	Accumulated Balance at Beginning of Year (b)	CREDITS During the Year (c)		CHARGES During the Year (f)		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"/>	<b>NOT REQUIRED, because the respondent is an average schedule company, or a large utility that elected price cap regulation under ORS 759.405.</b>							
	<b>DEPRECIATION</b>							
1	2112 Vehicles	691,239	58,527	10,769	34,110		726,425	
2	2113 Aircraft							
3	2114 Tools and Other Work Equipment	6,456	1,086				7,542	
4	2121 Buildings	349,625	21,524				371,149	
5	2122 Furniture	15,682	639				16,321	
6	2123.1 Office Support Equipment	25,365	2,595		8,185		19,775	
7	2123.2 Company Communications Equipment	25,365	2,595		8,185		19,775	
8	<b>Sub-Total 2123 Office Equipment (lines 6..7)</b>	<b>21,189</b>	<b>6,143</b>		<b>42,295</b>		<b>1,188,644</b>	
9	2124 General Purpose Computers							
10	<b>Total Support (lines 1..7 and 9)</b>	<b>1,109,556</b>	<b>90,514</b>	<b>10,769</b>				
11	2211 Nondigital Switching							
12	2212.1 Digital Electronic Switching - Circuit	814,812	125,117				939,929	
13	2212.2 Digital Electronic Switching - Packet							
14	<b>Total Switching (lines 11..13)</b>	<b>814,812</b>	<b>125,117</b>				<b>939,929</b>	
15	2220 Operator Systems							
16	2231 Radio Systems	18,294					18,294	
17	2232.1 Circuit Equipment - Electronic	267,278	119,171				386,449	
18	2232.2 Circuit Equipment - Optical							
19	<b>Total Circuit (lines 16..18)</b>	<b>285,572</b>	<b>119,171</b>				<b>404,743</b>	
20	Information Origination/Termination	933					933	
21	2351 Public Tel. Terminal Equipment	6,348					6,348	
22	2362 Other Terminal Equipment							
23	2411 Poles	114,711	792		50,098		49,610	
24	2421.1 Aerial Cable - Metallic	388,079	25,573				413,652	
25	2421.2 Aerial Cable - Nonmetallic							
26	2422.1 Underground Cable - Metallic							
27	2422.2 Underground Cable - Nonmetallic							
28	2423.1 Buried Cable - Metallic	3,143,159	186,546				3,329,705	
29	2423.2 Buried Cable - Nonmetallic	2,555,588	176,237				2,731,825	
30	2424 Submarine and Deep Sea Cable							
31	2426 Intra-building Network Cable							
32	2431 Aerial Wire	137,562			67,186		9,501	
33	2441 Conduit Systems	5,969					6,033	
34	<b>Total Cable and Wire (lines 23..33)</b>	<b>6,344,968</b>	<b>389,312</b>		<b>117,282</b>		<b>6,540,326</b>	
35	<b>Total Depreciation (lines 10+14+15+19+20+21+22+34)</b>	<b>8,562,189</b>	<b>724,114</b>	<b>10,769</b>	<b>169,577</b>		<b>9,060,823</b>	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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.

Line No.	Plant Account Description (e)	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>							
35	Amortizable Tangible Assets	121,809					121,809	
36	Amortizable Intangible Assets	177,252					177,252	
37	<b>Total Amortization (lines 35..36)</b>	<b>299,061</b>					<b>299,061</b>	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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	34,110		10,769		44,879
2	2113 Aircraft					
3	2114 Tools and Other Work Equipment					
4	2121 Buildings					
5	2122 Furniture					
6	2123.1 Office Support Equipment	8,185				8,185
7	2123.2 Company Communications Equipment	8,185				8,185
8	Sub-Total 2123 Office Equipment (lines 6-7)					
9	2124 General Purpose Computers					
10	2211 Nondigital Switching					
11	2212.1 Digital Electronic Switching - Circuit					
12	2212.2 Digital Electronic Switching - Packet					
13	2220 Operator Systems					
14	2231 Radio Systems					
15	2232.1 Circuit Equipment - Electronic					
16	2232.2 Circuit Equipment - Optical					
17	2310 Information Origination/Termination					
18	2351 Public Tel. Terminal Equipment					
19	2362 Other Terminal Equipment					
20	2411 Poles	50,096		15,797		65,893
21	2421.1 Aerial Cable - Metallic	67,186		60,875		128,061
22	2421.2 Aerial Cable - Nonmetallic					
23	2422.1 Underground Cable - Metallic					
24	2422.2 Underground Cable - Nonmetallic					
25	2423.1 Buried Cable - Metallic					
26	2423.2 Buried Cable - Nonmetallic					
27	2424 Submarine and Deep Sea Cable					
28	2426 Intra-building Network Cable					
29	2431 Aerial Wire					
30	2441 Conduit Systems					
31	Total Charges Related to Plant Retired (lines 1..7 and 9..30)	159,577		76,672	10,769	247,018

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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	3,404,391	5.00%		240,597
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>3,404,391</b>	<b>7.07%</b>		<b>240,597</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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)
	<b>Operating Revenues</b>	
1	5000 Local Service Revenues.....	181,741
2	5070 Distributions of State Universal Service Funds (Monies Received from State USFs).....	60,342
3	5081.1 Subscriber Line Charges and Presubscribed Interexchange Carrier Charges.....	55,966
4	5081.2 Collections of Federal Universal Service Funds (Monies Billed to Customers for Fed USF).....	15,734
5	5081.3 Collections of State Universal Service Funds (Monies Billed to Customers for State USF).....	11,820
6	5081.4 Distributions of Federal Universal Service Funds (Monies Received from Federal USF).....	957,678
7	5081.5-9 Other Intrastate End User Revenues.....	
8	5082.1 Switched Access Revenue - Interstate.....	1,834,321
9	5082.2 Switched Access Revenue - Intrastate.....	286,224
10	5083.1 Special Access Revenue - Interstate.....	221,218
11	5083.2 Special Access Revenue - Intrastate.....	19,451
12	Total Network Access Revenues (lines 3..11).....	3,402,412
13	5105 Long Distance Message Revenue.....	
14	5200.1 Directory Revenue.....	4,336
15	5200.2 Carrier Billing and Collection Revenue.....	11,566
16	5200.3 Other Miscellaneous Revenue.....	389
17	Total Miscellaneous Revenues (lines 14..16).....	16,291
18	5280 Nonregulated Operating Revenue.....	
19	5300 Uncollectible Revenues.....	176
20	Total Operating Revenues (lines 1+2+12+13+17+18-19).....	3,660,610
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.....	161,458
24	6211 Nondigital Switching Expense.....	
25	6212.1 Digital Electronic Expense - Circuit.....	
26	6212.2 Digital Electronic Expense - Packet.....	164,899
27	Total Central Office Switching Expenses (lines 24..26).....	164,899

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

**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	Operator Systems Expense.....	
29	Radio System Expense.....	
30	Circuit Equipment Expense - Electronic.....	102,538
31	Circuit Equipment Expense - Optical.....	
32	Total Switching and Central Office Transmission Expenses (lines 28..31).....	102,538
33	Information Origination/Termination Expense.....	
34	Public Telephone Terminal Equipment Expense.....	
35	Other Terminal Equipment Expense.....	
36	Total Information Origination/Termination (lines 33..35).....	
37	Poles Expense.....	212,629
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	Total Cable and Wire Facilities Expenses (lines 37..44).....	212,629
46	Total Plant Specific Expenses (lines 22+23+27+32+36+45).....	641,524
47	Property Held for Future Telecommunications Use Expense.....	
48	Provisioning Expense.....	
49	Total Other Property, Plant, and Equipment Expense (lines 47..48).....	
50	Network Operations Expenses.....	205,382
51	Access Expense.....	
52	Federal Universal Support Contributions (Monies You Paid into Fed USF).....	14,117
53	State Universal Support Contributions (Monies You Paid into State USF).....	11,853
54	Total Universal Service Fund Contributions (lines 52..53).....	25,970
55	Depreciation - Telecommunications Plant in Service.....	724,114
56	Depreciation - Property Held for Future Telecommunications Use.....	
57	Amortization Expense - Tangible Assets.....	
58	Amortization Expense - Intangible Assets.....	
59	Total Depreciation and Amortization Expenses (lines 55..58).....	724,114
60	Total Plant Nonspecific Expenses (lines 49+50+51+54+59).....	955,466

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<-- B-2, Total of Column (c) Depreciation  
 <-- B-2, Column (c), Acct 2680  
 <-- B-2, Column (c), Acct 2690

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

**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 (e)	Total Amount During the Year (b)	
61	6610-6613 Marketing Expenses.....		
62	6620 Services Expenses.....	165,068	
63	Total Customer Operations Expenses (lines 61..62).....	165,068	
64	6720 General and Administrative Expense.....	682,021	
65	6790 Less: Provision for Uncollectible Notes Receivable.....		
66	Total Operating Expenses (lines 46+60+63+64-65).....	2,444,079	
67	Net Revenue (line 20 less line 66).....	1,216,531	
<b>Other Income and Expenses</b>			
68	7100 Other Operating Income and Expenses.....		
69	7210 Operating Investment Tax Credits - Net.....		
70	7220 Operating Federal Income Taxes.....	250,791	
71	7230 Operating State and Local Income Taxes.....	62,808	
72	7240 Operating Other Taxes.....	90,340	
73	7250.1 Provision for Deferred Operating Federal Income Tax - Net.....	30,585	
74	7250.2 Provision for Deferred Operating State Income Tax - Net.....	6,736	
75	Net Operating Taxes (lines 69..74).....	441,260	
76	Net Operating Income (lines 67+68-75).....	775,271	
77	7300 Nonoperating Income and Expenses.....	56,385	
78	7400 Nonoperating Taxes.....		
79	7500 Interest and Related Items.....	240,748	
80	7600 Extraordinary Items.....		
81	7910 Income Effect of Jurisdictional Differences - Net.....		
82	7990 Nonregulated Net Income.....	(50,926)	
83	Net Income (lines 76+77+80+81+82-78-79).....	539,982	
<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, 2008

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.

**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)			
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	10,861	NONE	16,500	Deferred Compensation	126,361	126,361	
2	Ryan C. Clark, Vice President	90,200	12,522	NONE	16,500	Deferred Compensation	119,222	119,222	
3	Michelle Schlegel, Vice President	76,000	17,286	NONE	30,000	Deferred Compensation	123,286	123,286	
4	Douglas Musgrave, Operations Manager	66,753	9,133	NONE	5,500	Deferred Compensation	81,386	81,386	
5	Alison Beck, Mgr of Regulatory Affairs	71,500	12,921	NONE	5,500	Deferred Compensation	84,421	84,421	
6	Justin Perez, Asst. Corp Secy/Controller	38,287	11,926	NONE	5,500	Deferred Compensation	55,713	55,713	
7									
8									
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25									

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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"/>	<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; or a large utility that is subject to unbundling requirements under docket UM 351.	
1	State Income Tax:	
2	Current	62,808
3	Current Deferred	6,736
4	Prior Deferred	
5	<b>Total Current and Deferred State Income Tax (lines 1..3)</b>	<b>69,544</b>
6	7240 Property Taxes	90,340
7	7240 Privilege Taxes, Fees, and Other Assessments	
8	7240 Other Taxes	
	<b>Total Other Operating Taxes (lines 4..7)</b>	<b>159,884</b>

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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 UJM 351.		
1	Total revenues (Accounts 50xx except 5300)	3,660,786	
2	Total expenses (Accounts 60xx and 5300)	2,446,293	
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	90,696	(91,076)
4	Operating Taxes Other Than Federal (Accounts 72xx)	159,884	
5	Nonoperating Taxes (Accounts 74xx)	232,871	
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	821,358	(91,076)
7	Net income before federal income tax (lines 1..6)	726,151	
8	Tax additions (Identify):	10,769	2,037
9	Tax depreciation and amortization (additions)	5,898	
10	Sale of Equipment (INR Form 4797)	352	
11	Meals	106,328	
12	Dues	6,736	
13	Non-qualified retirement Plan	856,234	2,037
14	Deferred State Income Tax	863,299	
15	Total additions (lines 8..12)	76,672	292
16	Tax deductions and nontaxable income (Identify):		
17	Tax depreciation and amortization (deductions)		
18	Repairs (Cost of Removal)		
19			
20	Total deductions (lines 14..18)	939,971	292
21	Taxable net income as shown on tax return (lines 7+(13-19))	737,621	(89,331)
22	Tax computation and adjustments (Identify):	250,791	(30,373)
23			
24			
25	Total current federal income tax expense (lines 21..23)	281,164	(30,373)
26	Net investment tax credits		
27	Current deferred federal income tax expense	30,585	(3,788)
28	Prior deferred federal income tax expense		
29	Net federal income tax expense shown on Schedule I-1 (lines 24..27)	281,376	(34,161)
<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, 2008

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.

**1-7. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR OREGON STATE EXCISE (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)	3,660,786	
2	Total expenses (Accounts 6xxx and 5300)	2,446,293	
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	90,696	(91,076)
4	Operating Taxes Other Than Oregon State (Accounts 72xx)	90,340	
5	Nonoperating Taxes (Accounts 74xx)		
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	232,871	
7	Net income before Oregon income tax (lines 1..6)	890,902	(91,076)
8	Tax additions (Identify):		
9	Tax depreciation and amortization (additions)	726,151	
10	Sale of Equipment (INR Form 4797)	10,769	
11	Meals	5,898	
12	Dues	352	
13	Non-qualified retirement Plan	106,328	
	Total additions (lines 8..11)	849,498	
14	Tax deductions and nontaxable income (Identify):		
15	Tax depreciation and amortization (deductions)	863,299	
16	Repairs (Cost of Removal)	76,672	
17			
18	Total deductions (lines 13..16)	939,971	
19	Taxable income on tax return (lines 7+12-17)	800,429	292
20	Apportionment factor (applies to multistate companies)	100.000%	(89,331)
21	Apportioned taxable income	800,429	100,000%
22	Oregon income tax rate	6.600%	(89,331)
23	Oregon income tax	52,828	6.600%
24	Adjustments:		
25	Multi-state adjustment	(12,587)	(5,896)
26			
27	Total current Oregon income tax expense (lines 23..24)	40,241	1,385
28	Current deferred Oregon income tax expense	6,736	(4,511)
29	Prior deferred Oregon income tax expense		
	Net Oregon income taxes on Schedule I-1 (lines 25..27)	46,977	(4,511)
<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, 2008

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)	1,225,382	
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, 2008

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	(1) Total Payments Made by the Respondent to Affiliated Companies During the Year:			
2	Robinson Communications Corporation	Facilities & administrative support in operations, regulatory matters and management services	418,862	418,862
3				
4	Robinson Communications, LLC	Office Lease	70,035	70,035
5	Humboldt Telephone Company	Labor & materials for maintenance & construction	172,622	172,622
6				
7				
8				
9				
10				
11	Total Other Payments (where annual payments < \$50,000)			
12	Total Payments Made by the Respondent to Affiliated Companies During the Year		661,519	661,519
(2)	Total Payments Made by Affiliated Companies to the Respondent During the Year:			
13	Humboldt Telephone Company	Labor & materials for maintenance & construction	139,409	139,409
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		139,409	139,409



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2008

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-B. 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, 2008

**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.....	505
3	Multiparty.....	
4	Total Residential Access Lines (lines 2..3).....	505
Business Access Lines:		
5	Single Line.....	130
6	Multi Line.....	
7	PBX Trunks.....	1
8	Centrex-CO Line Count.....	
9	ISDN "B" Channels.....	
10	Total Business Access Lines (lines 5..9).....	131
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.....	29
19	Total Other Access Lines (lines 11..18).....	40
20	Total Access Lines (lines 4+10+19).....	676

(This space is not used.)