

ORE-T

ANNUAL REPORT

OF

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2011 APR 11 PM 2:43
IDAHO PUBLIC
UTILITIES COMMISSION

NAME

JEFF BECK
OREGON-IDAHO UTILITIES INC.
PO BOX 1880
NAMPA ID 83653

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED December 31, 2010

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 7, 2011

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

RECEIVED
2011 APR 11 PM 2:43
IDAHO PUBLIC
UTILITIES COMMISSION

Re: 2010 Annual Report
Our File No. OIU/6.3

Dear Ms. Carlock,

Enclosed is the 2010 Annual Report for Oregon-Idaho Utilities, Inc. Consistent with our practice in prior years, we have prepared the Idaho report by attaching a revised title page to the information set forth in our Oregon Form "O" report for the same period.

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

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

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

Sincerely,

OREGON-IDAHO UTILITIES, INC.



Alison Beck

ANNUAL REPORT FORM O

Total Company and Total Oregon Operations

OF

OREGON-IDAHO UTILITIES, INC.

(name of responding telecommunications cooperative or utility)

TO THE
PUBLIC UTILITY COMMISSION OF OREGON
Street Address: 550 Capitol Street NE Suite 215, Salem OR 97301-2551
Mailing Address: PO Box 2148, Salem OR 97308-2148

FOR THE YEAR ENDING DECEMBER 31, 2010

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Supplemental Information Required from Multi-State Utilities

- Ob-1..... Oregon Rate Base
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- Oi-1..... Oregon Income Statement
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- Oi-3..... (not used)
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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, 2010

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		Assumed Business Name, Doing Business As Name, or Also Known As Name (if same as legal name, write "SAME")	
1.	OREGON-IDAHO UTILITIES, INC.	SAME	
Name of Person (including title) Whom OPUC Should Contact About This Report		Business Street Address	Voice Telephone Number
2.	Justin Perez, Controller	1023 N. Horton Street, Nampa ID 83651	208-461-7802
E-mail Address:		Mailing Address (if same as street address, write "SAME")	Facsimile Number:
justin.perez@oide.com.net		P. O. Box 1880 Nampa ID 83653	208-461-7896

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, 2010, through December 31, 2010.



Justin Perez
(printed or typed name)

Controller
(printed or typed title)

MARCH 25 2011
(date)

March 25, 2011

2010 OREGON PUBLIC UTILITY COMMISSION TELECOMMUNICATIONS
ANNUAL REPORT

Oregon-Idaho Utilities, Inc., (OIU) presents its 2010 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, 2010

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>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.</p> <p>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.</p> <p>3. CHANGES IN OWNERSHIP OR DIRECT CONTROL. If ownership or direct control over the respondent changed during the year, provide the following information:</p> <ol style="list-style-type: none"> State the form of control (i.e., sole or joint). State the names and addresses of the directly controlling organizations or persons. State the means by which control was held (for example, through ownership of voting securities, common directors, officers, stockholders, voting trusts, etc.). State the extent of control. 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. If any controlling organization or person held control as trustee, give the names and addresses of the beneficiaries for whom the trust is maintained and the purpose of the trust. 	<p><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 (e)	Shares Held (b)	Name of Stockholder (c)
1	Common Preferred	1,200	Robinson Communications Corporation P.O. Box 1880 Nampa ID 83653
2		1,400	
3			
4			
5			
6			
7			
8			
9			
10			
11	Date of Compilation: December 31, 2010		

NOT REQUIRED, because the respondent is a cooperative.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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)
Assets						
1	Cash and Equivalents.....					937,767
2	Receivables.....					1,084,329
3	Allowance for Doubtful Accounts.....					
4	Inventories.....	149,801	<-- Beginning and Ending Balances Required -->			151,062
5	Prepayments.....					94,384
6	Other Current Assets.....					
7	Total Current Assets (lines 1..6).....					2,287,542
8	Nonregulated Investments.....					
9	Other Noncurrent Assets.....					
10	Deferred Maintenance, Retirements, and Other Deferred Charges.....					42,018
11	Other Jurisdictional Assets - Net.....		<-- Beginning and Ending Balances Required -->			
12	Total Noncurrent Assets (lines 8..11).....					42,018
13	Telecommunications Plant in Service (line 61).....	17,835,821	<-- Beginning and Ending Balances Required -->			18,237,195
14	Property Held for Future Telecommunications Use.....					
15	Telecommunications Plant Under Construction.....	50,482	<-- Beginning and Ending Balances Required -->			218,972
16	Telecommunications Plant Adjustment.....		<-- Beginning and Ending Balances Required -->			
17	Nonoperating Plant.....	10,186	<-- Beginning and Ending Balances Required -->			57,894
18	Goodwill.....					
19	Total Plant (lines 13..18).....	17,896,289	<-- Beginning and Ending Balances Required -->			18,514,061

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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)
Telecommunications Plant in Service						
20	2111 Land.....	20,662				20,662
21	2112 Motor Vehicles.....	950,034	51,162			1,001,196
22	2113 Aircraft.....					
23	2114 Tools and Other Work Equipment.....	22,681				22,681
24	2121 Buildings.....	829,907				829,907
25	2122 Furniture.....	16,721				16,721
26	2123.1 Office Support Equipment.....	48,224				48,224
27	2123.2 Company Communications Equipment.....					
28	Sub-Total 2123 Office Equipment (lines 26..27).....	48,224				48,224
29	2124 General Purpose Computers.....	63,551	5,123			68,674
30	Total Land and Support (lines 20..27 and 29).....	1,951,780	56,285			2,008,065
31	2211 Nondigital Switching.....					
32	2212.1 Digital Electronic Switching - Circuit.....	2,048,281	1,790	3,828		2,046,243
33	2212.21 Digital Electronic Switching - Packet Switching.....					
34	2212.22 Digital Electronic Switching - Soft Switch.....					
35	Total Central Office - Switching (lines 31..34).....	2,048,281	1,790	3,828		2,046,243
36	2220 Operator Systems.....					
37	2231 Radio Systems.....					
38	2232.1 Circuit Equipment - Electronic.....	2,078,071	119,800	4,000		2,193,871
39	2232.2 Circuit Equipment - Optical.....					
40	Total Circuit (lines 37..39).....	2,078,071	119,800	4,000		2,193,871
41	Total Switching and Central Office (lines 35..39).....	4,126,352	121,590	7,828		4,240,114
42	Information Origination/Termination.....					
43	2351 Public Telephone Terminal Equipment.....	6,348				6,348
44	2362 Other Terminal Equipment.....					
45	Total Information Origination/Termination (lines 42..44).....	6,348				6,348

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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)
46	Poles.....	15,441				15,441
47	Aerial Cable - Metallic.....	516,746	7,093	507		523,332
48	Aerial Cable - Nonmetallic.....					
49	Underground Cable - Metallic.....					
50	Underground Cable - Nonmetallic.....					
51	Buried Cable - Metallic.....	4,698,024	23,741			4,721,765
52	Buried Cable - Nonmetallic.....	6,212,462	172,181	2,535		6,382,108
53	Submarine and Deep Sea Cable.....					
54	Intrabuilding Network Cable.....					
55	Aerial Wire.....					
56	Conduit Systems.....	9,407				9,407
57	Total Cable and Wire Facilities (lines 46-56).....	11,452,080	203,015	3,042		11,652,053
58	Amortizable Tangible Assets.....	121,809	31,554			153,363
59	Amortizable Intangible Assets.....	177,252				177,252
60	Total Other Assets (lines 58-59).....	299,061	31,554			330,615
61	Telecommunications Plant in Service (lines 30+41+45+57+60).....	17,835,621	412,444	10,870		18,237,195
Accumulated Depreciation and Amortization						
62	Depreciation - Telecommunications Plant in Service.....	9,643,713			<- Beginning and Ending Balances Required -->	10,533,993
63	Depreciation - Property Held for Future Telecommunications Use.....				<- Beginning and Ending Balances Required -->	
64	Depreciation - Nonoperating.....	5,857			<- Beginning and Ending Balances Required -->	7,894
65	Amortization of Tangible Assets.....	121,809			<- Beginning and Ending Balances Required -->	126,279
66	Amortization of Intangible Assets.....	177,252			<- Beginning and Ending Balances Required -->	177,252
67	Accumulated Depreciation and Amortization (lines 62-66).....	9,948,631			<- Beginning and Ending Balances Required -->	10,845,418
68	Net Plant (line 19 less line 67).....	7,947,668			<- Beginning and Ending Balances Required -->	7,668,643
69	Total Assets (lines 7+12+68).....					9,978,203

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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)
Liabilities and Equity						
70	4010-4030 Accounts and Notes Payable.....					162,357
71	4040 Customer Deposits					6,946
72	4070 Income Taxes - Accrued.....					19,378
73	4080 Other Taxes - Accrued.....					8,217
74	4100 Net Current Deferred Operating Income Tax.....					399,647
75	4110 Net Current Deferred Nonoperating Income Tax.....	302,812	<-- Beginning and Ending Balances Required -->			
76	4130 Other Current Liabilities.....					
77	Total Current Liabilities (lines 70..76).....					61,083
78	4200 Long Term Debt.....					617,628
79	4310 Other Long Term Liabilities.....					4,249,024
80	4320 Unamortized Operating Investment Tax Credits - Net.....					
81	4330 Unamortized Nonoperating Investment Tax Credits - Net.....					
82	4340.1 Net Noncurrent Deferred Operating Federal Income Tax.....				<-- Beginning and Ending Balances Required -->	
83	4340.2 Net Noncurrent Deferred Operating State Income Tax.....				<-- Beginning and Ending Balances Required -->	
84	4341 Net Deferred Tax Liability Adjustments.....					
85	4350 Net Noncurrent Deferred Nonoperating Income Tax.....					
86	4351 Deferred Tax Regulatory Liability - Net.....					
87	4370 Other Jurisdictional Liabilities and Deferred Credits - Net.....				<-- Beginning and Ending Balances Required -->	
88	Total Other Liabilities and Deferred Credits (lines 78..87).....					4,249,024
89	4510 Capital Stock.....					260,000
90	4520 Additional Paid-In Capital.....					
91	4530 Treasury Stock.....					
92	4540 Other Capital.....					
93	4550 Retained Earnings (from Retained Earnings, below).....					4,851,551
94	Total Stockholders' Equity (lines 89..93).....					5,111,551
95	Total Liabilities and Equity (lines 77+88+94).....					9,978,203

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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)
Retained Earnings						
96	Balance at January 1.....					4,935,526
97	Net income (from Income Statement, Schedule I-1, line 84).....					233,196
98	Dividends Declared.....					317,171
99	Miscellaneous Debits (include explanation in footnotes).....					
100	Miscellaneous Credits (include explanation in footnotes).....					
101	Balance at December 31 (lines 96+97+100 less line 98 less 99).....					4,851,551

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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-2. ANALYSIS OF 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 Depreciation Rate (%) (h)
			Charged to Expense Account (c)	Other Credits (d)	Plant Retired (e)	Other Charges (f)		
DEPRECIATION								
1	2112 Vehicles	640,753	67,365				708,118	
2	2113 Aircraft							
3	2114 Tools and Other Work Equipment	8,961	1,701				10,662	
4	2121 Buildings	392,743	21,704				414,447	
5	2122 Furniture	16,721					16,721	
6	2123.1 Office Support Equipment	22,554	3,310				25,864	
7	2123.2 Company Communications Equipment							
8	Sub-Total 2123 Office Equipment (lines 6..7)	22,554	3,310				25,864	
9	2124 General Purpose Computers	20,445	6,902				27,347	
10	Total Support (lines 1..7 and 9)	1,102,177	100,982				1,203,159	
11	2211 Nondigital Switching							
12	2212.1 Digital Electronic Switching - Circuit	1,064,824	136,897		3,828		1,197,893	
13	2212.21 Digital Electronic Switching - Packet Switching							
14	2212.22 Digital Electronic Switching - Soft Switch							
15	Total Switching (lines 11..14)	1,064,824	136,897		3,828		1,197,893	
16	2220 Operator Systems							
17	2231 Radio Systems	18,294					18,294	
18	2232.1 Circuit Equipment - Electronic	509,067	150,520		4,000		655,587	
19	2232.2 Circuit Equipment - Optical							
20	Total Circuit (lines 17..19)	527,361	150,520		4,000		673,881	
21	2310 Information Origination/Termination	933					933	
22	2351 Public Tel. Terminal Equipment	6,348					6,348	
23	2362 Other Terminal Equipment							
24	2411 Poles	50,402	792				51,194	
25	2421.1 Aerial Cable - Metallic	439,230	25,710		507		464,433	
26	2421.2 Aerial Cable - Nonmetallic							
27	2422.1 Underground Cable - Metallic							
28	2422.2 Underground Cable - Nonmetallic							
29	2423.1 Buried Cable - Metallic	3,519,856	211,766				3,731,622	
30	2423.2 Buried Cable - Nonmetallic	2,916,862	274,318		2,535		3,188,665	
31	2424 Submarine and Deep Sea Cable							
32	2426 Intra-building Network Cable							
33	2431 Aerial Wire	9,502	165				9,502	
34	2441 Conduit Systems	6,198					6,363	
35	Total Cable and Wire (lines 24..34)	6,942,070	512,751		3,042		7,451,779	
36	Total Depreciation (lines 10+15+16+20+21+22+23+36)	9,643,713	901,150		10,870		10,533,993	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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 (g)	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, has elected price cap regulation under ORS 759.405 or has been approved for price regulation under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule.							
AMORTIZATION								
37	2680 Amortizable Tangible Assets	121,809	4,470			126,279		
38	2690 Amortizable Intangible Assets	177,252				177,252		
39	Total Amortization (lines 37-38)	299,061	4,470			303,531		

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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, has elected price cap regulation under ORS 759.405, or has been approved for price refutation under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule.					
1	2112 Vehicles					
2	2113 Aircraft					
3	2114 Tools and Other Work Equipment					
4	2121 Buildings					
5	2122 Furniture					
6	2123.1 Office Support Equipment					
7	2123.2 Company Communications Equipment					
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	3,828				3,828
12	2212.21 Digital Electronic Switching - Packet Switching					
13	2212.22 Digital Electronic Switching - Soft Switch					
14	2220 Operator Systems					
15	2231 Radio Systems					
16	2232.1 Circuit Equipment - Electronic	4,000				4,000
17	2232.2 Circuit Equipment - Optical					
18	2310 Information Origination/Termination					
19	2351 Public Tel. Terminal Equipment					
20	2362 Other Terminal Equipment					
21	2411 Poles					
22	2421.1 Aerial Cable - Metallic	507				507
23	2421.2 Aerial Cable - Nonmetallic					
24	2422.1 Underground Cable - Metallic					
25	2422.2 Underground Cable - Nonmetallic					
26	2423.1 Buried Cable - Metallic					
27	2423.2 Buried Cable - Nonmetallic					
28	2424 Submarine and Deep Sea Cable					
29	2426 Intrabuilding Network Cable	2,535				2,535
30	2431 Aerial Wire					
31	2441 Conduit Systems					
32	Total Charges Related to Plant Retired (lines 1..7 & 9..31)	10,870				10,870

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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.	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, has elected price cap regulation under ORS 759.405, or has been approved for price regulation under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule.				
1	Rural Utilities Service (RUS) - Loan	4,249,024	5.00%		256,020
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Total	4,249,024	6.03%		256,020

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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)
Operating Revenues		
1	5000 Local Service Revenues.....	173,154
2	5070 Distributions of State Universal Service Funds (Monies Received from State USFs).....	58,017
3	5081.1 Subscriber Line Charges and Presubscribed Interexchange Carrier Charges.....	52,863
4	5081.2 Collections of Federal Universal Service Funds (Monies Billed to Customers for Fed USF).....	26,291
5	5081.3 Collections of State Universal Service Funds (Monies Billed to Customers for State USF).....	9,560
6	5081.4 Distributions of Federal Universal Service Funds (Monies Received from Federal USF).....	811,898
7	5081.5-9 Other Intrastate End User Revenues.....	
8	5082.1 Switched Access Revenue - Interstate.....	1,886,474
9	5082.2 Switched Access Revenue - Intrastate.....	400,884
10	5083.1 Special Access Revenue - Interstate.....	328,388
11	5083.2 Special Access Revenue - Intrastate.....	36,122
12	Total Network Access Revenues (lines 3..11).....	3,552,278
13	5105 Long Distance Message Revenue.....	
14	5200.1 Directory Revenue.....	4,013
15	5200.2 Carrier Billing and Collection Revenue.....	10,206
16	5200.3 Other Miscellaneous Revenue.....	553
17	Total Miscellaneous Revenues (lines 14..16).....	14,772
18	5280 Nonregulated Operating Revenue.....	
19	5300 Uncollectible Revenues.....	(81)
20	Total Operating Revenues (lines 1+2+12+13+17+18-19).....	3,796,302
21	Interstate and Foreign (International) Revenues included in the Above Operating Revenues.....	
Operating Expenses		
22	6110-6114 Network Support Expenses.....	
23	6120-6124 General Support Expenses.....	176,683
24	6211 Nondigital Switching Expense.....	
25	6212.1 Digital Electronic Expense - Circuit.....	154,902
26	6212.21 Digital Electronic Expense - Packet Switching.....	
27	6212.22 Digital Electronic Expense - Soft Switch.....	
28	Total Central Office Switching Expenses (lines 24..27).....	154,902

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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)
29	Operator Systems Expense.....	
30	Radio System Expense.....	
31	Circuit Equipment Expense - Electronic.....	124,692
32	Circuit Equipment Expense - Optical.....	
33	Total Switching and Central Office Transmission Expenses (lines 29-32).....	124,692
34	Information Origination/Termination Expense.....	
35	Public Telephone Terminal Equipment Expense.....	
36	Other Terminal Equipment Expense.....	
37	Total Information Origination/Termination (lines 34-36).....	
38	Poles Expense.....	343,707
39	Aerial Cable Expense.....	
40	Underground Cable Expense.....	
41	Buried Cable Expense.....	
42	Submarine and Deep Sea Cable Expense.....	
43	Intrabuilding Network Cable Expense.....	
44	Aerial Wire Expense.....	
45	Conduit Systems Expense.....	
46	Total Cable and Wire Facilities Expenses (lines 38-45).....	343,707
47	Total Plant Specific Expenses (lines 22-23-28-33-37-46).....	799,984
48	Property Held for Future Telecommunications Use Expense.....	
49	Provisioning Expense.....	
50	Total Other Property, Plant, and Equipment Expense (lines 48-49).....	
51	Network Operations Expenses.....	282,607
52	Access Expense.....	
53	Federal Universal Support Contributions (Monies You Paid Into Fed USF).....	25,620
54	State Universal Support Contributions (Monies You Paid Into State USF).....	9,391
55	Total Universal Service Fund Contributions (lines 53-54).....	35,011
56	Depreciation - Telecommunications Plant in Service.....	901,150
57	Depreciation - Property Held for Future Telecommunications Use.....	
58	Amortization Expense - Tangible Assets.....	4,470
59	Amortization Expense - Intangible Assets.....	
60	Total Depreciation and Amortization Expenses (lines 56-59).....	905,620
61	Total Plant Nonspecific Expenses (lines 50-51-52-55-60).....	1,223,238

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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, 2010

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)
62	6610-6613 Marketing Expenses.....	
63	6620 Services Expenses.....	175,959
64	Total Customer Operations Expenses (lines 62,63).....	175,959
65	6720 General and Administrative Expense.....	745,944
66	6790 Less: Provision for Uncollectible Notes Receivable.....	
67	Total Operating Expenses (lines 47+61+64+65-66).....	2,945,125
68	Net Revenue (line 20 less line 67).....	861,177
Other Income and Expenses		
69	7100 Other Operating Income and Expenses.....	
70	7210 Operating Investment Tax Credits - Net.....	
71	7220 Operating Federal Income Taxes.....	75,964
72	7230 Operating State and Local Income Taxes.....	63,992
73	7240 Operating Other Taxes.....	101,758
74	7250.1 Provision for Deferred Operating Federal Income Tax - Net.....	46,534
75	7250.2 Provision for Deferred Operating State Income Tax - Net.....	10,301
76	Net Operating Taxes (lines 70,75).....	286,549
77	Net Operating Income (lines 68+69-76).....	552,628
78	7300 Nonoperating Income and Expenses.....	2,526
79	7400 Nonoperating Taxes.....	
80	7500 Interest and Related Items.....	256,429
81	7600 Extraordinary Items.....	
82	7910 Income Effect of Jurisdictional Differences - Net.....	
83	7890 Nonregulated Net Income.....	(65,529)
84	Net Income (lines 77+78+81+82+83-79-80).....	233,196
I-2. FULL-TIME EMPLOYEES		
1	Management Employees (Regulated Activities).....	6
2	Nonmanagement Employees (Regulated Activities).....	10
3	Employees Allocated From or Paid by Affiliated Companies (Regulated Activities).....	
4	Total Full-Time Employees (lines 1..3 - Regulated Activities).....	16

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ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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

- Dollars are whole; other amounts are whole.
- 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 (e)				
					Total Amount (e)	Description (f)			
1									
2	Jeffrey F. Beck, President	99,000	11,732	NONE	16,500	Deferred Compensation	127,232	127,232	
3	Ryan C. Clark, Vice President	99,000	14,075	NONE	16,500	Deferred Compensation	129,575	129,575	
4	Michelle Schlegel, Vice President	76,000	24,841	NONE	30,000	Deferred Compensation	130,841	130,841	
5	Douglas Musgrave, Operations Manager	80,270	10,302	NONE	8,250	Deferred Compensation	98,822	98,822	
6	Allison Beck, Mgr. of Regulatory Affairs	71,500	14,190	NONE	5,500	Deferred Compensation	85,690	85,690	
7	Justin Perez, Asst. Corp Sectry/Controlle	46,024	13,375	NONE	5,500	Deferred Compensation	64,899	64,899	
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

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

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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, has elected price cap regulation under ORS 759.405, has been approved for price regulation under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule, or is a large utility that is subject to unbundling requirements under docket UM 351.	
1	State Income Tax:	
2	Current	63,992
3	Current Deferred	10,301
4	Prior Deferred	
5	Total Current and Deferred State Income Tax (lines 1..3)	74,293
6	7240 Property Taxes	101,758
7	7240 Privilege Taxes, Fees, and Other Assessments	
8	7240 Other Taxes	
	Total Other Operating Taxes (lines 4..7)	176,051
		(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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 (g)	
		Company Amount (b)	Nonregulated (d)
<input type="checkbox"/>	NOT REQUIRED because the respondent is an average schedule company, or is a cooperative that reports no Oregon income tax on Schedule I-1, or is a large utility that elected price cap regulation under ORS 759.405, or has been approved for price regulation under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule, or is a large utility that is subject to unbundling requirements under docket UM 351.		
1	Total revenues (Accounts 5xxx except 5300)	3,796,221	
2	Total expenses (Accounts 6xxx and 5300)	2,947,080	2,037
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	(68,361)	105,479
4	Operating Taxes Other Than Federal (Accounts 72xx)	176,052	33,043
5	Nonoperating Taxes (Accounts 74xx)		
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	249,034	
7	Net income before federal income tax (lines 1..6)	355,694	(140,559)
	Tax additions (identify):		
8	Tax depreciation and amortization (additions)	907,657	2,037
9	Meal adjustment	3,291	
10	Dues	1,298	
11	Deferred State Income Tax	10,301	
12			
13	Total additions (lines 8..12)	922,547	2,037
14	Tax deductions and nontaxable income (identify):		
15	Tax depreciation and amortization (deductions)	1,052,566	2,037
16	Sale of equipment (Form 4797)	2,251	
17			
18			
19	Total deductions (lines 14..18)	1,054,817	2,037
20	Taxable net income as shown on tax return (lines 7+13-19)	223,424	(140,559)
21	Tax computation and adjustments (identify): 34%	75,964	(47,790)
22			
23			
24	Total current federal income tax expense (lines 21..23)	75,964	(47,790)
25	Net investment tax credits		
26	Current deferred federal income tax expense	46,534	
27	Prior deferred federal income tax expense		
28	Net federal income tax expense shown on Schedule I-1 (lines 24..27)	122,498	(47,790)
<input type="checkbox"/>	Federal income tax information is not available. The respondent will file this data with OPUC on or about _____.		
	The respondent needs extra time because: _____		

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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"/>	NOT REQUIRED because the respondent is an average schedule company, or is a cooperative that reports no Oregon income tax on Schedule I-1, or is a large utility that elected price cap regulation under ORS 759.405, or has been approved for price regulation under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule, or is a large utility that is subject to unbundling requirements under docket UM 351.		
1	Total revenues (Accounts 5xxx except 5300)	3,796,221	2,037
2	Total expenses (Accounts 6xxx and 5300)	2,947,080	105,479
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	(68,361)	
4	Operating Taxes Other Than Oregon State (Accounts 72xx)	101,759	
5	Nonoperating Taxes (Accounts 74xx)	249,034	
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	429,997	
7	Net income before Oregon income tax (lines 1..6)	537,503	103,442
8	Tax additions (Identify):		
9	Tax depreciation and amortization (additions)	905,620	2,037
10	Meal adjustment	3,291	
11	Dues	1,298	
12	Total additions (lines 8..11)	912,246	2,037
13	Tax deductions and nontaxable income (Identify):		
14	Tax depreciation and amortization (deductions)	1,050,529	
15	Sale of equipment (Form 4797)	2,251	2,037
16			
17	Total deductions (lines 13..16)	1,052,780	2,037
18	Taxable income on tax return (lines 7+12-17)	287,416	103,442
19	Apportionment factor (applies to multistate companies)	100%	100%
20	Apportioned taxable income	394,932	103,442
21	Oregon income tax rate		
22	Oregon income tax	63,992	33,043
23	Adjustments:		
24			
25	Total current Oregon income tax expense (lines 23..24)	63,992	33,043
26	Current deferred Oregon income tax expense	10,301	
27	Prior deferred Oregon income tax expense		
28	Net Oregon income taxes on Schedule I-1 (lines 25..27)	74,293	33,043
<input type="checkbox"/>	Oregon excise (corporate income) tax information is not available. The respondent will file this data with OPUC on or about _____.		
	The respondent needs extra time because: _____		

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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

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	Humboldt Telephone Company	Lent (L)	892,500	
2				
3				
4				
5				
6				

C. Intracompany Transfers and Payments

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

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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

D. Intercompany Transactions

Line No.	Name of Affiliated Company (e)	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 is subject to price cap regulation under ORS 759.405, or has been approved for price regulation under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule.		
<input type="checkbox"/>		SEE PART E. The utility does not make annual access charge filings.		
<input checked="" type="checkbox"/>		REQUIRED. The respondent is a cost company and makes annual access charge filings. See attached instructions.		
(1)	Total Payments Made by the Respondent to Affiliated Companies During the Year:			
1	Robinson Communications Corporation	Facilities & administrative support in operations	444,127	444,127
2		regulatory matters and management services		
3				
4	Robinson Communications, LLC	Office Lease	71,629	71,629
5	Humboldt Telephone Company	Labor & materials for maintenance & construction	258,887	258,887
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		774,643	774,643
(2)	Total Payments Made by Affiliated Companies to the Respondent During the Year:			
13	Humboldt Telephone Company	Labor & materials	250,896	250,896
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		250,896	250,896

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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
E. Intercompany Transactions of Utilities That Do Not File Annual Access Charges

	Names of Parties to Affiliated Interest Contracts Issued During the Year (a)	Dollar Amount of the Contract (b)	Date of Contract (c)
<input type="checkbox"/> NOT REQUIRED. The respondent is an average schedule company or a cooperative that does not make annual access charge filings. <input checked="" type="checkbox"/> NOT REQUIRED. The respondent is a price regulated company under ORS 759.255 with stipulated reporting requirements which exempt it from the requirement to submit this report schedule. <input checked="" type="checkbox"/> NOT REQUIRED. The respondent is a cost company and makes annual access charge filings. See Part D. <input type="checkbox"/> REQUIRED (ORS 759.393 and OARs 860-027-0100 and 860-034-0396). Utility does not make annual access charge filings. List each affiliate contract executed during the year covered by this report. Include the names of the parties to the contracts, the dollar amounts of the contracts, and the dates of execution of the contracts.			

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2010

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.....	474
3	Multiparty.....	
4	Total Residential Access Lines (lines 2..3).....	474
Business Access Lines:		
5	Single Line.....	125
6	Multi Line.....	
7	PBX Trunks.....	1
8	Centrex-CO Line Count.....	
9	ISDN "B" Channels.....	
10	Total Business Access Lines (lines 5..9).....	126
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).....	10
15	UNE Network Access Channels (NACs).....	
16	Dedicated (non-switched) Private Lines and Special Access.....	
17	Wideband Data Lines.....	
18	Other.....	28
19	Total Other Access Lines (lines 11..18).....	38
20	Total Access Lines (lines 4+10+19).....	638

(This space is not used.)