

Corporate Analysis Audits

May 2007 Rev. 2

Schedule of Audits - 2007

Utility	Dates	Status	Staff	Areas of Interest
NW Natural OLGA/OLIEE Audits	January 2007 – March 2007	Initial data requests sent May 23, 2007.	<ul style="list-style-type: none"> • M. Dougherty • L. Kittilson 	<ul style="list-style-type: none"> • 2006 Billing data • Financial Records
NW Natural Operational Audit	February 2007 – April 2007	Deferred until Staffing is complete.	<ul style="list-style-type: none"> • M. Dougherty • M. Anderson • K. Zimmerman • M. Peng 	<ul style="list-style-type: none"> • 2005 FERC Form 2 • 2006 SEC Forms • 2005 ROO
Tierra del Mar Water Financial	May 2007 – July 2007	Not started.	<ul style="list-style-type: none"> • M. Anderson 	<ul style="list-style-type: none"> • 2005 Annual Report • 2006 Financials
NW Natural Bare Steel / IMP	February 2007 – April 2007	COMPLETE – May 18, 2007.	<ul style="list-style-type: none"> • M. Dougherty 	<ul style="list-style-type: none"> • 2006 Financials
Quarterly Meeting with Electric & Natural Gas Division	March 2007	Not conducted.	<ul style="list-style-type: none"> • M. Dougherty 	<ul style="list-style-type: none"> • Audit Procedural Guide
PGE Renewable Audit	April 2007 – June 2007	In progress; additional data requests sent May 15, 2007.	<ul style="list-style-type: none"> • M. Dougherty 	<ul style="list-style-type: none"> • 2004 Audit • 2006 SEC Forms
Review Water Annual Reports	April 2007 – June 2007	In progress.	<ul style="list-style-type: none"> • M. Anderson 	<ul style="list-style-type: none"> • 2006 Annual Reports
Review of Energy Utilities' Communications with Rating Agencies	April 2007 – June 2007	Not started.	<ul style="list-style-type: none"> • M. Dougherty • T. Morgan • M. Peng 	<ul style="list-style-type: none"> • SEC Forms • UE 180/UE 184
PacifiCorp Operational Audit (includes UM 1209 transition costs)	April 2007 – July 2007	Not started.	<ul style="list-style-type: none"> • M. Dougherty • D. Poston • M. Peng • M. Anderson 	<ul style="list-style-type: none"> • 2006 Annual Report • 2006 FERC Form 2 • 2006/2007 SEC Forms • 2006 ROO • 2006 AI Report

Corporate Analysis Audits

May 2007 Rev. 2

Schedule of Audits - 2007

Utility	Dates	Status	Staff	Areas of Interest
Metolius Meadows Water Financial	May 2007 – June 2007	Not started.	<ul style="list-style-type: none"> M. Anderson 	<ul style="list-style-type: none"> UW 113 2006 Annual Report
Quarterly Meeting with Electric & Natural Gas Division	June 2007	Not started.	<ul style="list-style-type: none"> M. Dougherty 	<ul style="list-style-type: none"> Audit Procedural Guide
Affiliated Interest Report Audits	July 2007 – September 2007	Not started.	<ul style="list-style-type: none"> M. Anderson (Avista, NW Natural) D. Poston (Cascade, Idaho) 	<ul style="list-style-type: none"> 2006 AI Reports PGE and PacifiCorp to be included in Operational audits
Roats Water	August 2007 – September 2007	Not started.	<ul style="list-style-type: none"> D. Poston M. Dougherty 	<ul style="list-style-type: none"> 2006 Annual Report
Quarterly Meeting with Electric & Natural Gas Division	September 2007	Not started.	<ul style="list-style-type: none"> M. Dougherty 	<ul style="list-style-type: none"> Audit Procedural Guide
PGE Operational Audit	September 2007 – December 2007	Not started.	<ul style="list-style-type: none"> M. Dougherty M. Peng M. Anderson D. Poston 	<ul style="list-style-type: none"> 2006 Annual Report 2006 FERC Form 2 2006/2007 SEC Forms 2006 ROO 2006 AI Report

Corporate Analysis Audits

May 2007 Rev. 2

Schedule of Audits - 2007

Utility	Dates	Status	Staff	Areas of Interest
Oregon Utility Notification Center	September 2007 – October 2007	Not started.	<ul style="list-style-type: none">M. Anderson	<ul style="list-style-type: none">2006 and 2007 Financial Records
Cline Butte Utility	October 2007 – November 2007	Not started.	<ul style="list-style-type: none">M. Anderson	<ul style="list-style-type: none">2006 Annual Report
BPA Balancing Accounts	November 2007 – December 2007	Not started.	<ul style="list-style-type: none">M. Dougherty	<ul style="list-style-type: none">2006/2007 SEC Forms
Quarterly Meeting with Electric & Natural Gas Division	December 2007	Not started.	<ul style="list-style-type: none">M. Dougherty	<ul style="list-style-type: none">Audit Procedural Guide

Proposed 2008 Audits

Cascade (1st Quarter)

Squaw Creek (1st Quarter)

Review Water Annual Reports (2nd Quarter)

Illahe Water (2nd Quarter)

Idaho Operational Audit (2nd Quarter)

AI Report Reviews (3rd Quarter)

Salmon Valley Water (3rd Quarter)

Avista Operational Audit (4th Quarter))

Odell Water (4th Quarter)