

			Washington					
			Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997015	Airplane Lease Payments	Perm	104,838	47,998	32,363	12,417	20,301	217,917
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	-	-	-	-	-	-
997082	Meal Disallowances	Perm	355,767	162,881	109,825	42,135	68,892	739,500
997112	AFUDC Equity Tax Flow Through	Perm	(2,945,063)	(1,481,672)	(355,255)	(158,528)	(256,040)	(5,196,558)
997113	AFUDC Equity CWIP	Perm	(529,669)	(266,479)	(161,291)	(71,974)	(105,752)	(1,135,165)
								-
								-
			(1,822,107)	(1,537,272)	(374,358)	(175,950)	(272,599)	(4,182,286)
997000	Book Depreciation	Plant	90,465,242	45,997,302	20,760,293	8,945,047	12,765,778	178,933,662
997001	Contributions In Aid of Construction	Plant	4,112,142	2,068,834	826,413	368,775	94,875	7,471,039
997009	Rathdrum Turbine Lease	Plant	(22,116)	(11,706)	-	-	-	(33,822)
997012	Transportation Depreciation	Plant	-	-	-	-	1,630,111	1,630,111
997048	AFUDC	Plant	2,012,462	1,012,477	1,174,221	523,980	861,986	5,585,126
997049	Tax Depreciation	Plant	(95,808,168)	(50,562,170)	(23,808,537)	(10,654,135)	(17,878,811)	(198,711,821)
997080	Book Transportation Depr	Plant	5,654,428	2,984,090	2,314,970	1,035,931	-	11,989,419
997101	Repairs 481 (a)	Plant	(22,010,008)	(11,649,585)	(5,024,456)	(2,242,094)	(4,718,857)	(45,645,000)
997111	Capitalized Transportation	Plant	(559,748)	(281,612)	(170,451)	(76,061)	(111,757)	(1,199,629)
								-
								-
			(16,155,766)	(10,442,370)	(3,927,547)	(2,098,557)	(7,356,675)	(39,980,915)
997002	Injuries and Damages	Temp	-	-	-	-	-	-
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	862,666	394,956	266,303	102,170	-	1,626,095
997007	Idaho PCA	Temp	-	1,328,438	-	-	-	1,328,438
997008	DSM Book Amortization	Temp	-	-	-	-	(23,659)	(23,659)
997010	Deferred Gas Credit and Refunds	Temp	-	-	959,430	1,875,006	(976,197)	1,858,239
997016	Redemption Expense	Temp	744,769	374,696	178,543	79,672	-	1,377,680
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	2,524,113	2,440,383	-	-	-	4,964,496
997020	FAS87 Current Pension Accrual	Temp	(464,891)	(212,842)	(143,511)	(55,060)	-	(876,304)
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997027	Uncollectibles	Temp	-	-	-	-	1,683	1,683
997030	Senate Bill 408	Temp	-	-	-	-	-	-
997031	Decoupling Mechanism	Temp	(5,493,339)	626,480	3,641,692	705,843	(378,320)	(897,644)
997032	Interest Rate Swaps	Temp	(10,955,984)	(5,511,999)	(3,336,239)	(1,488,750)	(2,187,435)	(23,480,407)
997033	BPA Residential Exchange	Temp	29,916	16,794	-	-	-	46,710
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	(18,349)	53,298	(249,468)	(214,519)
997034	Montana Hydro Settlement	Temp	3,200,843	1,697,157	-	-	-	4,898,000
997043	Washington Deferred Power Costs	Temp	9,524,258	-	-	-	-	9,524,258
997044	Non-Monetary Power Costs	Temp	(170,332)	(90,155)	-	-	-	(260,487)
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	-
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	-	-	-	-	-
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	730,222	336,957	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	35,974	(141,743)	(278,721)	(16,851)	(32,599)	(433,940)
997071	OR Regulatory Fee	Temp	-	-	-	-	-	-
997081	Deferred Compensation	Temp	(528,726)	(242,068)	(163,216)	(62,620)	(102,384)	(1,099,014)
997083	Paid Time Off	Temp	157,003	71,881	48,466	18,595	30,403	326,348
997084	Customer Uncollectibles	Temp	8,316	4,353	2,461	1,251	-	16,381
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	167,049	167,049
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	(90,023)	(90,023)
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	117,063	117,063
997088	Deferred O&M Colstrip & CS2	Temp	-	1,973,281	-	-	-	1,973,281
997095	WA REC DEF	Temp	583,268	-	-	-	-	583,268
997096	CDA Settlement Costs	Temp	21,395	11,324	-	-	-	32,719
997098	Provision for Rate Refund	Temp	373,826	(1,487,081)	806,740	-	-	(306,515)
997099	Kettle Falls Diesel Leak	Temp	(96,550)	(51,102)	-	-	-	(147,652)
997100	WA REC Amort	Temp	-	-	-	-	-	-
997102	Amort Idaho Earnings Test (254229)	Temp	-	(23,524)	-	(65,272)	-	(88,796)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Natural Gas Line Extension	Temp	-	-	(3,058,661)	-	-	(3,058,661)
997107	MDM System	Temp	(2,309,890)	-	(768,733)	-	249,000	(2,829,623)
997108	Provision for Rate Refund - Tax Reform	Temp	8,232,480	5,766,452	2,183,047	-	3,462,301	19,644,280
997109	Tax Reform Amortization	Temp	(3,592,370)	(77,067)	(785,871)	(8,685)	(157,912)	(4,621,905)
997110	FISERVE	Temp	(527,418)	(246,840)	(338,627)	(158,491)	20,301	(1,251,075)
997114	AFUDC Debt CWIP	Temp	(53,368)	(26,849)	(16,251)	(7,252)	(10,655)	(114,375)
997115	AFUDC Equity DFIT Deferral	Temp	797,405	389,404	234,951	112,774	157,643	1,692,177
								-
								-
			4,854,252	8,032,800	(586,546)	1,253,764	(3,209)	13,551,061
TOTAL Schedule Ms			(13,123,621)	(3,946,842)	(4,888,451)	(1,020,743)	(7,632,483)	(30,612,140)

		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
DFIT Plant - Calculated	-21%	3,392,711	2,192,898	824,785	440,697	1,544,902	8,395,992
Flow Through DFIT (estimated assignment)		676,447	340,323	238,917	106,614	17,329	1,379,630
ARAM Amortization Flow Through DFIT		(4,350,334)	(2,188,670)	(844,203)	(376,714)	(495,857)	(8,255,778)
ITC Flow Through DFIT and Allocation True-Up		353,809	(310,010)	50,234	(50,232)	0	43,801
Plant DFIT		72,633	34,540	269,733	120,365	1,066,374	1,563,645
Other DFIT	-21%	(1,019,393)	(1,686,888)	123,175	(263,290)	674	(2,845,723)
Other Flow-Through DFIT - Tax Reform		(157,279)		(339,083)	289,565		(206,797)
TOTAL DFIT Calculated using Schedule M's		(1,104,039)	(1,652,348)	53,825	146,640	1,067,048	(1,488,874)
PER ROO DFIT		(1,075,441)	(1,636,726)	53,874	146,588	1,067,048	(1,444,657)
Difference - Immaterial Due to Allocation of Expense in ROO		28,598	15,622	49	(52)		44,217