



**PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items**

Line No.	Tax Ref #	Description	Jun-07 Un-Adjusted Amount	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Prior Period & Remove Nonrecurring Items	Remove West Valley Lease	Remove Grid West	Remove Trojan	Removal of Colstrip #3	Removal of Colstrip #4 AFUDC	Pension & Benefits	2007 CIC Severance	Normalized Jun-07 Amount
ADDITIONS														
1		Permanent Additions:												
2	110100	Book Depletion (Cost)	(250,022)	-										(250,022)
3	120101	Other A/R Bad Debt Write-offs	4,229,804	-										4,229,804
4	120150	Mandatory Redeem Pfd Stk-FAS150	1,813,163	-										1,813,163
5	130100	Non - Deductible Expenses	950,390	-										950,390
6	130101	IGC Non-Deductible Expense	31	-										31
7	130400	PMINondeductible Exp	14,494	-										14,494
8	130550	MEHC Insurance Services-Premium	5,744,651	-										5,744,651
9	130900	Non - Deductible Executive Comp	1,490,778	-										1,490,778
10	610106	PMIFuel Tax Cr	13,400	-										13,400
11	620000	SP Management Fee	-	-										-
12		Total Permanent Additions	14,006,689	-	-	-	-	-	-	-	-	-	-	14,006,689
13														
14		Normalized Temporary Additions:												
15		<u>PowerTax M's</u>												
16														
17	105100	Capitalized Labor Costs	6,770,322	-										6,770,322
18	105120	Book Depreciation	446,010,730	-						(3,593,288)	(33,000)			442,384,442
19		Book Amortization	-	-										-
20	105130	CIAC	91,258,234	-										91,258,234
21	105137	Auto Depreciation	(5,969,164)	-										(5,969,164)
22	105140	Highway relocation	7,558,938	-										7,558,938
23	105142	Avoided Costs	50,820,257	-										50,820,257
24	105145	Acquisition Adjustment Amort	5,629,686	-										5,629,686
25	105152	Gain / (Loss) on Prop. Disposition	(18,389,732)	-										(18,389,732)
26	105180	Steam Rts Blundell Geothml Bk Depr	846,080	-										846,080
27	105205	282Development-30% Amortization	(580,434)	-										(580,434)
28	105470	282Book Gain/Loss on Land Sales	189,176	-										189,176
29	110100	Book Depletion (Cost)	1,846,721	-										1,846,721
30		<u>Non-PowerTax M's</u>												
31	105121	282PMI Book Depreciation	7,288,082	-										7,288,082
32	105220	282CHOLLA TAX LEASE	265,164	-										265,164
33	205200	Coal M&S Inventory Write-Off	446,080	-										446,080
34	205411	PMISEC 263A Adjustment	874,771	-										874,771
35	210000	Prepaid Insurnce_IBEW 157 contingncy res	136,660	-										136,660
36	210100	Prepaid Taxes - OR PUC	1,781,899	-										1,781,899
37	210140	Prepaid Taxes-WY PSC	228,393	-										228,393
38	310102	282DIT IGC Prop Plant Equip	471,740	-										471,740
39	320115	Misc - Reg Assets/Reg Liab-Total	6,429,951	-										6,429,951
40	320115	Misc - Reg Liab	1,742,451	-										1,742,451
41	320140	May 2000 Transition Plan Costs-OR	2,919,224	-	(2,919,224)									-
42	320210	Research & Exper. Sec. 174 Amort.	12,771,037	-										12,771,037
43	320220	Glenrock Excluding Reclamation-UT rate o	976,799	-		(976,799)								-
44	320230	FAS 87/88 Writeoff-UT Rate Order	2,369,261	-	(2,369,261)									-
45	320240	98/99 Early Retirement-OR Reg Asset	2,757,710	-										2,757,710
46	330100	Amort. Pollution Control Facility	245,397	-										245,397
47	415500	Cholla Plt Transact Costs-APS Amort	703,974	-										703,974
48	415510	WA Disallowed Colstrip #3 Write-off	39,141	-										39,141
49	415640	IDAI Costs-Direct Access-CA	249,828	-										249,828
50	415650	SB 1149-Related Reg Assets-OR	5,175,428	-	(5,175,428)									-
51	415670	P&M Strike Amortization-UT	124,772	-		(124,772)								-
52	415700	Reg Liability BPA balancing accounts-OR	1,717,043	(1,717,043)										-



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Forecasted Income Tax Schedule M Items

Line No.	Tax Ref #	Description	Jun-07 Un-Adjusted Amount	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Prior Period & Remove Nonrecurring Items	Remove West Valley Lease	Remove Grid West	Remove Trojan	Removal of Colstrip #3	Removal of Colstrip #4 AFUDC	Pension & Benefits	2007 CIC Severance	Normalized Jun-07 Amount
53	415802	190Contra RTO Grid West N/R Writeoff WA	211,234					(211,234)						-
54	425215	Unearned Joint Use Pole Contact Revenu	1,798,024											1,798,024
55	425225	190Duke Hermiston Contract Renegotiation	3,428,226											3,428,226
56	425250	TGS Buyout-SG	11,605	-										11,605
57	425280	Joseph Settlement-SG	103,036	-										103,036
58	425260	Lakeview Buyout-SG	32,460	-										32,460
59	425295	190BPA Conservation Rate Credit	428,752											428,752
60	425360	Hermiston Swap	404,680	-										404,680
61	430100	Customer Service / Weatherization	4,299,773		(4,299,773)									-
62	505100	Energy West Accrued Liabilities	1,295,744											1,295,744
63	505160	CA PUC Fee	23,999	-										23,999
64	505510	PMIVacationBonus Adjustment	62,499	-										62,499
65	505600	Sick Leave Vacation & Personal Time	(1,549,672)	-								632,869		(916,803)
66	505700	Accrued Retention Bonus	58,333	-										58,333
67	605100	Trojan Decommissioning Costs	994,997	-					(994,997)					-
68	605120	IGC Bk Amort Abandoned Proj Lease Rights	492,336	-										492,336
69	605121	IGC Bk Amort Abandoned Proj Lease Rental	30,008	-										30,008
70	610110	Ptax NOPAs	667,586	-										667,586
71	610130	781 Shopping Incentive_OR	95,416	-										95,416
72	610140	Oregon Rate Refund	7	(7)										-
73	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	98,612											98,612
74	705200	Oregon Gain on Sale of Halsey-OR	34,357	(34,357)										-
75	705210	Property Insurance	701,546											701,546
76	705230	West Valley Lease Reduction - WA	332,626				(332,626)							-
77	705231	West Valley Lease Reduction - OR	(31,953)											(31,953)
78	705232	West Valley Lease Reduction - CA	75,984											75,984
79	705233	West Valley Lease Reduction - ID	265,696											265,696
80	705234	West Valley Lease Reduction - WY	590,663											590,663
81	705235	West Valley Lease Reduction - UT	1,309,867											1,309,867
82	705250	190A&G Credit WA	385,804											385,804
83	705252	190A&G Credit CA	125,169											125,169
84	705253	190A&G Credit ID	277,319											277,319
85	705254	190A&G Credit WY	619,940											619,940
86	715050	190Microsoft Software License Liability	1,064,748	-										1,064,748
87	7151001	190MCI FOG WIRE LEASE	558,678	-										558,678
88	715720	NW Power Act-WA	17,403	(17,403)										-
89	720300	Pension / Retirement (Accrued / Prepaid)	(27,700,492)	-								33,549,342		5,848,850
90	720400	Suppl. Exec. Retirement Plan (SERP)	4,412,547	-								(4,041,542)		371,005
91	720500	Severance	(1,243,631)	-										(1,243,631)
92	720550	Accrued CIC Severance	19,990,450	-									(19,990,450)	-
93	740100	Post Merger Loss-Reacquired Debt	3,526,927	-										3,526,927
94	910530	Injuries and Damages Reserve	1,125,430	-										1,125,430
95	920150	FAS 112 Book Reserve	1,314,592	-								4,354,521		5,669,113
96		Hydro Decommissioning	-											-
97		Book Amortization-Grid West-WA	0											-
98		Total Normalized Temporary Additions	656,446,944	(1,768,810)	(14,763,686)	(1,101,571)	(332,626)	(211,234)	(994,997)	(3,593,288)	(33,000)	34,495,191	(19,990,450)	648,152,473



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99														
100		Flow-Through Additions:												
101		Total Flow-Through Additions	-	-	-	-	-	-	-	-	-	-	-	-
102														
103		TOTAL ADDITIONS	670,453,633	(1,768,810)	(14,763,686)	(1,101,571)	(332,626)	(211,234)	(994,997)	(3,593,288)	(33,000)	34,495,191	(19,990,450)	662,159,162
104														
105		DEDUCTIONS (shown as positive)												
106		Permanent Deductions:												
107	110200	Tax Depletion - Deer Creek	4,580,997	-	-	-	-	-	-	-	-	-	-	4,580,997
108	120100	Preferred Dividend - PPL	391,512	-	-	-	-	-	-	-	-	-	-	391,512
109	120200	Trapper Mine Dividend Deduction	528,135	-	-	-	-	-	-	-	-	-	-	528,135
110	130560	MEHC Insurance Services-Receiveable	8,148,582	-	-	-	-	-	-	-	-	-	-	8,148,582
111	130600	Tax Exempt Interest (No AMT)	1,406	-	-	-	-	-	-	-	-	-	-	1,406
112	620100	2004 JCA-Qualified Prod Activities Deduc	6,654,951	-	-	-	-	-	-	-	-	-	-	6,654,951
113	720100	Medicare Subsidy	12,625,955	-	-	-	-	-	-	-	-	-	-	12,625,955
114	910900	PMIDepletion	5,087,381	-	-	-	-	-	-	-	-	-	-	5,087,381
115	910918	PMI Overriding Royalty	30,937	-	-	-	-	-	-	-	-	-	-	30,937
116	920105	PMI Tax Exempt Interest Income	124,803	-	-	-	-	-	-	-	-	-	-	124,803
117	920106	Dividend Received Deduction	460,884	-	-	-	-	-	-	-	-	-	-	460,884
118		Total Permanent Deductions	38,635,542	-	-	-	-	-	-	-	-	-	-	38,635,542
119														
120		Normalized Temporary Deductions:												
121		<u>PowerTax M's</u>												
122	105125	Tax Depreciation	535,141,236	-	-	-	-	-	-	(266,869)	-	-	-	534,874,367
123	105141	AFUDC	51,537,600	-	-	-	-	-	-	-	-	-	-	51,537,600
124	105143	282Basis Intangible Difference	3,610,947	-	-	-	-	-	-	-	-	-	-	3,610,947
125	105165	Coal Mine Development	4,152,431	-	-	-	-	-	-	-	-	-	-	4,152,431
126	105170	Coal Mine Receding Face (Extension)	810,754	-	-	-	-	-	-	-	-	-	-	810,754
127	105175	Removal Cost (net of salvage)	28,533,012	-	-	-	-	-	-	-	-	-	-	28,533,012
128	105181	Sim Rts Blundell Geothermal Tax Depr	719,964	-	-	-	-	-	-	-	-	-	-	719,964
129	110200	Tax Depletion - Deer Creek	2,985,138	-	-	-	-	-	-	-	-	-	-	2,985,138
130		<u>Non-PowerTax M's</u>												
131	105126	282DIT PMIDepreciation-Tax	6,209,167	-	-	-	-	-	-	-	-	-	-	6,209,167
132	105220	Cholla GE Safe Harbor Lease	1,897,030	-	-	-	-	-	-	-	-	-	-	1,897,030
133	145030	190Distribution O&M	122,836	-	-	-	-	-	-	-	-	-	-	122,836
134	205100	190Coal Pile Inventory	801,465	-	-	-	-	-	-	-	-	-	-	801,465
135	210120	Prepaid Taxes-UT PUC	813,527	-	-	-	-	-	-	-	-	-	-	813,527
136	210130	Prepaid Taxes-ID PUC	75,591	-	-	-	-	-	-	-	-	-	-	75,591
137	210180	Prepaid Membership Fees-EEI WSCC	1,081,315	-	-	-	-	-	-	-	-	-	-	1,081,315
138	210200	Prepaid Taxes-property taxes	19,743,241	-	-	(1,357,898)	-	-	-	-	-	-	-	18,385,343
139	220100	Bad Debts Allowance	117,280	-	-	-	-	-	-	-	-	-	-	117,280
140	305100	Amort of Projects-Klamath Engineering	4,817	-	-	-	-	-	-	-	-	-	-	4,817
141	310103	IGC Tax Depreciation	86,442	-	-	-	-	-	-	-	-	-	-	86,442
142	415110	Def Reg Asset-Transmission Srvc Deposit	100,800	-	-	-	-	-	-	-	-	-	-	100,800
143	415120	Def Reg Asset-Foote Creek Contract	103,230	-	-	-	-	-	-	-	-	-	-	103,230
144	415300	Hazardous Waste Clean-up Costs	1,107,658	-	-	-	-	-	-	-	-	-	-	1,107,658
145	415301	Hazardous Waste Clean-up Costs-WA	15,974	-	-	-	-	-	-	-	-	-	-	15,974
146	415555	283WY PCAM Def Net Power Costs	2,554,006	-	(2,554,006)	-	-	-	-	-	-	-	-	-
147	415680	Deferred Intervenor Funding Grants-OR	282,179	-	-	-	-	-	-	-	-	-	-	282,179



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Line No.	Tax Ref #	Description	Jun-07 Un-Adjusted Amount	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Prior Period & Remove Nonrecurring Items	Remove West Valley Lease	Remove Grid West	Remove Trojan	Removal of Colstrip #3	Removal of Colstrip #4 AFUDC	Pension & Benefits	2007 CIC Severance	Normalized Jun-07 Amount
148	415801	RTO Grid West N/R Allowance-SG	245,422					(245,422)						-
149	415803	RTO Grid West NR Allowance-WA	211,234					(211,234)						-
150		Grid West - UT	-											-
151	425110	Tenant Lease Allow-PSU Call Cntr	47,067											47,067
152	425205	Misc Def Dr-Prop Damage Repairs	26,696											26,696
153	425210	Amort of Debt Disc & Exp	63,187											63,187
154	425380	Idaho Customer Balancing Account	987,575	(987,575)										-
155	425700	Trojan Special Assessment -DOE	28,969						(28,969)					-
156	425800	#REF!	2,723,844					(2,723,844)						-
157	505115	Sales & Use Tax Accrual	61,775											61,775
158	505125	190Accrued Royalties	292,693											292,693
159	505140	Purchase Card Trans Provision	991,646											991,646
160	505150	Misc Current & Accrued Liability-SO	3,556,046											3,556,046
161	505400	Bonus Liability	5,697,737											5,697,737
162	505520	PMI Bonus Accrual	28,334											28,334
163	505600	Sick Leave Vacation & Personal Time	4,600											4,600
164	605710	Reverse Accrued Final Reclamation	82,987											82,987
165	610000	PMI Coal Mine Development	191,817											191,817
166	610100	PMIDEVT COST AMORT	84,321											84,321
167	6101001	AMORT NOPAS 99-00 RAR	109,945											109,945
168	610135	SB1149 Costs_OR OTHER	1,463,422	(1,463,422)										-
169	610142	Reg. Liability - UT Home Energy Lifeline	392,448											392,448
170	610145	Reg Liab-OR Balance Consol	1,284,286											1,284,286
171	705240	283CA Alternative Rate for Energy Progra	1,389,730											1,389,730
172	705251	283A&G Credit OR	2,305,390											2,305,390
173	715350	Misc. Deferred Credits	2,897,460											2,897,460
174	715800	Redding Renegotiated Contract	412,497											412,497
175	720100	FAS 106 Accruals	7,609,805										(2,886,036)	4,723,769
176	720200	Deferred Comp Plan Benefits-PPL	307,820											307,820
177	910240	190LEGAL RESERVE	3,390,857											3,390,857
178	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	2,282,378	(2,282,378)										-
179	910905	283PMI BCC Underground Mine Cost Deplet	31,694											31,694
180	910925	PMIWY Extraction Tax	774,504											774,504
181		SO2 Emission Allowance	-											-
182		Total Normalized Temporary Deductions	702,585,827	(4,733,375)	(2,554,006)	(1,357,898)	-	(3,180,500)	(28,969)	(266,869)	-	(2,886,036)	-	687,578,174
183														
184		TOTAL DEDUCTIONS	741,221,369	(4,733,375)	(2,554,006)	(1,357,898)	-	(3,180,500)	(28,969)	(266,869)	-	(2,886,036)	-	726,213,716
185														
186		Total Schedule M-1 for Electric	(70,767,736)	2,964,565	(12,209,680)	256,327	(332,626)	2,969,266	(966,028)	(3,326,419)	(33,000)	37,381,227	(19,990,450)	(64,054,554)
		ACCOUNT 409:												
187	40910	Renewable Energy Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-



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Line No.	Tax Ref #	Description	Jun-08 Un-Adjusted Amount	Adj. for SO2	Grid West	Hydro Decommissioning	CIC Severance	Pension & Benefits	Update Sec. 199	Renewable Energy Tax Credit	PowerTax	Normalized Jun-08 Amount	Allocation Factor
ADDITIONS													
1		Permanent Additions:											
2	110100	Book Depletion (Cost)	(250,022)									(250,022)	CAEE SCHMAP
3	120101	Other A/R Bad Debt Write-offs	4,229,804									4,229,804	BADDEBT SCHMAP
4	120150	Mandatory Redeem Pfd Stk-FAS150	1,813,163									1,813,163	SNP SCHMAP
5	130100	Non - Deductible Expenses	950,390									950,390	SO SCHMAP
6	130101	IGC Non-Deductible Expense	31									31	CAGE SCHMAP
7	130400	PMINondeductible Exp	14,494									14,494	JBE SCHMAP
8	130550	MEHC Insurance Services-Premium	5,744,651									5,744,651	SO SCHMAP
9	130900	Non - Deductible Executive Comp	1,490,778									1,490,778	SO SCHMAP
10	610106	PMIFuel Tax Cr	13,400									13,400	JBE SCHMAP
11	620000	SP Management Fee	-									-	OTHER SCHMAP
12		Total Permanent Additions	14,006,689									14,006,689	
13		Normalized Temporary Additions:											
14		<u>PowerTax M's</u>											
15													
16													
17	105100	Capitalized Labor Costs	6,770,322								(6,770,322)	-	SO SCHMAT
18	105120	Book Depreciation	442,384,442								24,742,499	467,126,941	SCHMDEXP SCHMAT
19		Book Amortization	-								47,920,371	47,920,371	SO SCHMAT
20	105130	CIAC	91,258,234								22,995,266	114,253,500	CIAC SCHMAT
21	105137	Auto Depreciation	(5,969,164)								5,969,164	-	SO SCHMAT
22	105140	Highway relocation	7,558,938								(7,558,938)	-	SNPD SCHMAT
23	105142	Avoided Costs	50,820,257								19,979,743	70,800,000	SNP SCHMAT
24	105145	Acquisition Adjustment Amort	5,629,686								5,629,686	5,629,686	CAGE SCHMAT
25	105152	Gain / (Loss) on Prop. Disposition	(18,389,732)								19,344,187	954,455	GPS SCHMAT
26	105180	Steam Rts Blundell Geothml Bk Depr	846,080								-	846,080	CAGE SCHMAT
27	105205	282Development-30% Amortization	(580,434)									(580,434)	SE SCHMAT
28	105470	282Book Gain/Loss on Land Sales	189,176									189,176	SO SCHMAT
29	110100	Book Depletion (Cost)	1,846,721									1,846,721	CAEE SCHMAT
30		<u>Non-PowerTax M's</u>											
31	105121	282PMI Book Depreciation	7,288,082									7,288,082	JBE SCHMAT
32	105220	282CHOLLA TAX LEASE	265,164									265,164	CAGE SCHMAT
33	205200	Coal M&S Inventory Write-Off	446,080									446,080	CAEE SCHMAT
34	205411	PMISEC 263A Adjustment	874,771									874,771	JBE SCHMAT
35	210000	Prepaid Insurnce_IBEW 157 contingency res	136,660									136,660	SO SCHMAT
36	210100	Prepaid Taxes - OR PUC	1,781,899									1,781,899	OR SCHMAT
37	210140	Prepaid Taxes-WY PUC	228,393									228,393	WYP SCHMAT
38	310102	282DIT IGC Prop Plant Equip	471,740									471,740	CAGE SCHMAT
39	320115	Misc - Reg Assets/Reg Liab-Total	6,429,951									6,429,951	SO SCHMAT
40	320115	Misc - Reg Liab	1,742,451									1,742,451	SO SCHMAT
41	320140	May 2000 Transition Plan Costs-OR	-									-	OR SCHMAT
42	320210	Research & Exper. Sec. 174 Amort.	12,771,037									12,771,037	SO SCHMAT
43	320220	Glenrock Excluding Reclamation-UT rate o	-									-	UT SCHMAT
44	320230	FAS 87/88 Writeoff-UT Rate Order	-									-	UT SCHMAT
45	320240	98/99 Early Retirement-OR Reg Asset	2,757,710									2,757,710	OR SCHMAT
46	330100	Amort. Pollution Control Facility	245,397									245,397	CAGE SCHMAT
47	415500	Cholla Plt Transact Costs-APS Amort	703,974									703,974	CAGE SCHMAT
48	415510	WA Disallowed Colstrip #3 Write-off	39,141									39,141	OTHER SCHMAT
49	415640	IDAI Costs-Direct Access-CA	249,828									249,828	CA SCHMAT
50	415650	SB 1149-Related Reg Assets-OR	-									-	OTHER SCHMAT
51	415670	P&M Strike Amortization-UT	-									-	UT SCHMAT
52	415700	Reg Liability BPA balancing accounts-OR	-									-	OTHER SCHMAT



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Line No.	Tax Ref #	Description	Jun-08 Un-Adjusted Amount	Adj. for SO2	Grid West	Hydro Decommissioning	CIC Severance	Pension & Benefits	Update Sec. 199	Renewable Energy Tax Credit	PowerTax	Normalized Jun-08 Amount	Allocation Factor	SCHMAT
53	415802	190Contra RTO Grid West N/R Writeoff WA	-									-	WA	SCHMAT
54	425215	Unearned Joint Use Pole Contact Revenu	1,798,024									1,798,024	SNPD	SCHMAT
55	425225	190Duke Hermiston Contract Renegotiation	3,428,226									3,428,226	CAGW	SCHMAT
56	425250	TGS Buyout-SG	11,605									11,605	CAGE	SCHMAT
57	425280	Joseph Settlement-SG	103,036									103,036	CAGW	SCHMAT
58	425260	Lakeview Buyout-SG	32,460									32,460	CAGW	SCHMAT
59	425295	190BPA Conservation Rate Credit	428,752									428,752	CAGW	SCHMAT
60	425360	Hermiston Swap	404,680									404,680	CAGW	SCHMAT
61	430100	Customer Service / Weatherization	-									-	SO	SCHMAT
62	505100	Energy West Accrued Liabilities	1,295,744									1,295,744	OTHER	SCHMAT
63	505160	CA PUC Fee	23,999									23,999	CA	SCHMAT
64	505510	PMIVacationBonus Adjustment	62,499									62,499	JBE	SCHMAT
65	505600	Sick Leave Vacation & Personal Time	(916,803)					(13,370)				(930,173)	SO	SCHMAT
66	505700	Accrued Retention Bonus	58,333									58,333	SO	SCHMAT
67	605100	Trojan Decommissioning Costs	-									-	TROJD	SCHMAT
68	605120	IGC Bk Amort Abandoned Proj Lease Rights	492,336									492,336	CAGE	SCHMAT
69	605121	IGC Bk Amort Abandoned Proj Lease Rental	30,008									30,008	CAGE	SCHMAT
70	610110	Ptax NOPAs	667,586									667,586	SO	SCHMAT
71	610130	781 Shopping Incentive_OR	95,416									95,416	OR	SCHMAT
72	610140	Oregon Rate Refund	-									-	OTHER	SCHMAT
73	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	98,612									98,612	WA	SCHMAT
74	705200	Oregon Gain on Sale of Halsey-OR	-									-	OTHER	SCHMAT
75	705210	Property Insurance	701,546									701,546	SO	SCHMAT
76	705230	West Valley Lease Reduction - WA	-									-	WA	SCHMAT
77	705231	West Valley Lease Reduction - OR	(31,953)									(31,953)	OR	SCHMAT
78	705232	West Valley Lease Reduction - CA	75,984									75,984	CA	SCHMAT
79	705233	West Valley Lease Reduction - ID	265,696									265,696	ID	SCHMAT
80	705234	West Valley Lease Reduction - WY	590,663									590,663	WYP	SCHMAT
81	705235	West Valley Lease Reduction - UT	1,309,867									1,309,867	UT	SCHMAT
82	705250	190A&G Credit WA	385,804									385,804	WA	SCHMAT
83	705252	190A&G Credit CA	125,169									125,169	CA	SCHMAT
84	705253	190A&G Credit ID	277,319									277,319	ID	SCHMAT
85	705254	190A&G Credit WY	619,940									619,940	WYP	SCHMAT
86	715050	190Microsoft Software License Liability	1,064,748									1,064,748	SO	SCHMAT
87	7151001	190MCI FOG WIRE LEASE	558,678									558,678	SG	SCHMAT
88	715720	NW Power Act-WA	-									-	OTHER	SCHMAT
89	720300	Pension / Retirement (Accrued / Prepaid)	5,848,850					(33,062,560)				(27,213,711)	SO	SCHMAT
90	720400	Suppl. Exec. Retirement Plan (SERP)	371,005					(1,971,005)				(1,600,000)	SO	SCHMAT
91	720500	Severance	(1,243,631)									(1,243,631)	SO	SCHMAT
92	720550	Accrued CIC Severance	-				716,877					716,877	SO	SCHMAT
93	740100	Post Merger Loss-Reacquired Debt	3,526,927									3,526,927	SNP	SCHMAT
94	910530	Injuries and Damages Reserve	1,125,430									1,125,430	SO	SCHMAT
95	920150	FAS 112 Book Reserve	5,669,113					2,023,600				7,692,714	SO	SCHMAT
96		Hydro Decommissioning	-			1,248,204						1,248,204	CAGW	SCHMAT
97		Book Amortization-Grid West-WA	-		46,941							46,941	WA	SCHMAT
98		Total Normalized Temporary Additions	648,152,473	-	46,941	1,248,204	716,877	(33,023,335)	-	-	126,621,970	743,763,130		



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99													
100		Flow-Through Additions:											
101		Total Flow-Through Additions	-	-									
102													
103		TOTAL ADDITIONS	662,159,162	-	46,941	1,248,204	716,877	(33,023,335)	-	-	126,621,970	757,769,818	
104													
105		DEDUCTIONS (shown as positive)											
106		Permanent Deductions:											
107	110200	Tax Depletion - Deer Creek	4,580,997									4,580,997	CAEE SCHMDP
108	120100	Preferred Dividend - PPL	391,512									391,512	SNP SCHMDP
109	120200	Trapper Mine Dividend Deduction	528,135									528,135	CAEE SCHMDP
110	130560	MEHC Insurance Services-Receiveable	8,148,582									8,148,582	SO SCHMDP
111	130600	Tax Exempt Interest (No AMT)	1,406									1,406	SO SCHMDP
112	620100	2004 JCA-Qualified Prod Activities Deduc	6,654,951						19,290,240			25,945,191	SG SCHMDP
113	720100	Medicare Subsidy	12,625,955									12,625,955	SO SCHMDP
114	910900	PMIDepletion	5,087,381									5,087,381	JBE SCHMDP
115	910918	PMI Overriding Royalty	30,937									30,937	JBE SCHMDP
116	920105	PMI Tax Exempt Interest Income	124,803									124,803	JBE SCHMDP
117	920106	Dividend Received Deduction	460,884									460,884	SO SCHMDP
118		Total Permanent Deductions	38,635,542	-	-	-	-	-	19,290,240	-	-	57,925,782	
119													
120		Normalized Temporary Deductions:											
121		PowerTax M's											
122	105125	Tax Depreciation	534,874,367								143,577,656	678,452,023	TAXDEPR SCHMDT
123	105141	AFUDC	51,537,600								19,262,400	70,800,000	SNP SCHMDT
124	105143	282Basis Intangible Difference	3,610,947									3,610,947	SO SCHMDT
125	105165	Coal Mine Development	4,152,431								(1,440,431)	2,712,000	SE SCHMDT
126	105170	Coal Mine Receding Face (Extension)	810,754								(810,754)	-	SE SCHMDT
127	105175	Removal Cost (net of salvage)	28,533,012								13,013,975	41,546,987	GPS SCHMDT
128	105181	Stm Rts Blundell Geothermal Tax Depr	719,964									719,964	CAGE SCHMDT
129	110200	Tax Depletion - Deer Creek	2,985,138									2,985,138	CAEE SCHMDT
130		Non-PowerTax M's											
131	105126	282DIT PMIDepreciation-Tax	6,209,167									6,209,167	JBE SCHMDT
132	105220	Cholla GE Safe Harbor Lease	1,897,030									1,897,030	CAGE SCHMDT
133	145030	190Distribution O&M	122,836									122,836	SNPD SCHMDT
134	205100	190Coal Pile Inventory	801,465									801,465	CAEE SCHMDT
135	210120	Prepaid Taxes-UT PUC	813,527									813,527	UT SCHMDT
136	210130	Prepaid Taxes-ID PUC	75,591									75,591	ID SCHMDT
137	210180	Prepaid Membership Fees-EEI WSCC	1,081,315									1,081,315	SO SCHMDT
138	210200	Prepaid Taxes-property taxes	18,385,343									18,385,343	GPS SCHMDT
139	220100	Bad Debts Allowance	117,280									117,280	BADDEBT SCHMDT
140	305100	Amort of Projects-Klamath Engineering	4,817									4,817	CAGW SCHMDT
141	310103	IGC Tax Depreciation	86,442									86,442	CAGE SCHMDT
142	415110	Def Reg Asset-Transmission Srvc Deposit	100,800									100,800	SG SCHMDT
143	415120	Def Reg Asset-Foote Creek Contract	103,230									103,230	CAGE SCHMDT
144	415300	Hazardous Waste Clean-up Costs	1,107,658									1,107,658	SO SCHMDT
145	415301	Hazardous Waste Clean-up Costs-WA	15,974									15,974	WA SCHMDT
146	415555	283WY PCAM Def Net Power Costs	-									-	WYP SCHMDT
147	415680	Deferred Intervenor Funding Grants-OR	282,179									282,179	OR SCHMDT



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148	415801	RTO Grid West N/R Allowance-SG	-									-	OTHER	SCHMDT
149	415803	RTO Grid West NR Allowance-WA	-									-	WA	SCHMDT
150		Grid West - UT	-		359,516							359,516	UT	SCHMDT
151	425110	Tenant Lease Allow-PSU Call Cntr	47,067									47,067	CN	SCHMDT
152	425205	Misc Def Dr-Prop Damage Repairs	26,696									26,696	SO	SCHMDT
153	425210	Amort of Debt Disc & Exp	63,187									63,187	SNP	SCHMDT
154	425380	Idaho Customer Balancing Account	-									-	OTHER	SCHMDT
155	425700	Trojan Special Assessment -DOE	-									-	TROJD	SCHMDT
156	425800	#REF!	-									-	SO	SCHMDT
157	505115	Sales & Use Tax Accrual	61,775									61,775	SO	SCHMDT
158	505125	190Accrued Royalties	292,693									292,693	CAEE	SCHMDT
159	505140	Purchase Card Trans Provision	991,646									991,646	SO	SCHMDT
160	505150	Misc Current & Accrued Liability-SO	3,556,046									3,556,046	SO	SCHMDT
161	505400	Bonus Liability	5,697,737									5,697,737	SO	SCHMDT
162	505520	PMI Bonus Accrual	28,334									28,334	JBE	SCHMDT
163	505600	Sick Leave Vacation & Personal Time	4,600									4,600	SO	SCHMDT
164	605710	Reverse Accrued Final Reclamation	82,987									82,987	CAEE	SCHMDT
165	610000	PMI Coal Mine Development	191,817									191,817	JBE	SCHMDT
166	610100	PMIDEVT COST AMORT	84,321									84,321	JBE	SCHMDT
167	6101001	AMORT NOPAS 99-00 RAR	109,945									109,945	SO	SCHMDT
168	610135	SB1149 Costs_OR OTHER	-									-	OTHER	SCHMDT
169	610142	Reg. Liability - UT Home Energy Lifeline	392,448									392,448	UT	SCHMDT
170	610145	Reg Liab-OR Balance Consol	1,284,286									1,284,286	OR	SCHMDT
171	705240	283CA Alternative Rate for Energy Progra	1,389,730									1,389,730	CA	SCHMDT
172	705251	283A&G Credit OR	2,305,390									2,305,390	OR	SCHMDT
173	715350	Misc. Deferred Credits	2,897,460									2,897,460	SO	SCHMDT
174	715800	Redding Renegotiated Contract	412,497									412,497	CAGW	SCHMDT
175	720100	FAS 106 Accruals	4,723,769					2,520,916				7,244,685	SO	SCHMDT
176	720200	Deferred Comp Plan Benefits-PPL	307,820									307,820	SO	SCHMDT
177	910240	190LEGAL RESERVE	3,390,857									3,390,857	SO	SCHMDT
178	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	-									-	OTHER	SCHMDT
179	910905	283PMI BCC Underground Mine Cost Deplet	31,694									31,694	JBE	SCHMDT
180	910925	PMI WY Extraction Tax	774,504									774,504	JBE	SCHMDT
181		SO2 Emission Allowance	-	(610,992)								(610,992)	WA	SCHMDT
182		Total Normalized Temporary Deductions	687,578,174	(610,992)	359,516	-	-	2,520,916	-	-	173,602,846	863,450,460		
183														
184		TOTAL DEDUCTIONS	726,213,716	(610,992)	359,516	-	-	2,520,916	19,290,240	-	173,602,846	921,376,242		
185														
186		Total Schedule M-1 for Electric	(64,054,554)	610,992	(312,575)	1,248,204	716,877	(35,544,251)	(19,290,240)	-	(46,980,876)	(163,606,424)		
		ACCOUNT 409:												
187	40910	Renewable Energy Tax Credit	-	-	-	-	-	-	-	(14,338,963)	-	(14,338,963)	CAGW	