



Deferred Taxes By Expense Account
June 2007 Used to Forecast June 2008

Line #	G/L	SAP	Tax Ref #	Description	June 2007:			Remove Non-Utility & OTHER Items	Flow-thru Adjustment	Remove Colstrip #3 Adjustment	410	411	Total Adjusted Jun-07
					A/C 410 Federal & State	A/C 411 Federal & State	Total Deferred Tax Expense				Adjusted June 2007: Def'd Expense	Adjusted June 2007: Def'd Expense	
1	190	287422	705252	190A&G Credit CA		(47,503)	(47,503)	-	47,503	-	-	-	
2	190	287423	705253	190A&G Credit ID		(105,245)	(105,245)	-	105,245	-	-	-	
3	190	287420	705250	190A&G Credit WA		(146,416)	(146,416)	-	146,416	-	-	-	
4	190	287424	705254	190A&G Credit WY		(235,273)	(235,273)	-	235,273	-	-	-	
5	190	287430	505125	190Accrued Royalties		(1,636)	(1,636)	-	1,636	-	-	-	
6	190	287363	610116	190Amort of Overburden		-	-	-	-	-	-	-	
7	190	287433	425295	190BPA Conservation Rate Credit		(162,715)	(162,715)	-	162,715	-	-	-	
8	190	287459	415802	190Contra RTO Grid West N/R Writeoff WA		(80,165)	(80,165)	-	80,165	-	-	-	
9	190	287324	135200	190Deferred Shares		-	-	-	-	-	-	-	
10	190	287345	145030	190Distribution O&M	46,618	-	46,618	-	(46,618)	-	-	-	
11	190	190128/51	425225	190Duke Hermiston Contract Renegotiation		(1,301,046)	(1,301,046)	-	1,301,046	-	-	-	
12	190	51	910240	190LEGAL RESERVE	1,285,862	-	1,285,862	-	(1,285,862)	-	-	-	
13	190	287337	7151001	190MCI FOG WIRE LEASE		(212,024)	(212,024)	-	212,024	-	-	-	
14	190	287458	920180	190MEHC Long Term Incentive Plan	4,814	-	4,814	-	(4,814)	-	-	-	
15	190		135100	Long Term IncentivePlan		-	-	-	-	-	-	-	
16	190	50	705150	190Merger Credits - UT		-	-	-	-	-	-	-	
17	190	287432	715050	190Microsoft Software License Liability		(404,083)	(404,083)	-	404,083	-	-	-	
18	190	287364	910670	190Misc Accrued Merger Costs-Scottish Po		-	-	-	-	-	-	-	
19	190	287378	610090	190NOPA 102 99-00 RAR		-	-	-	-	-	-	-	
20	190	287375	610010	190NOPA 103-99-00 RAR		-	-	-	-	-	-	-	
21	190	287383	610105	190NOPA 110_111&130 99-00 RAR		-	-	-	-	-	-	-	
22	190	287381	610020	190NOPA 72_73_91 99-00 RAR		-	-	-	-	-	-	-	
23	190	287380	610070	190NOPA 88 99-00 RAR		-	-	-	-	-	-	-	
24	190	287379	610075	190NOPA 89 99-00 RAR		-	-	-	-	-	-	-	
25	190	287376	610035	190NOPA 90 00-00 RAR		-	-	-	-	-	-	-	
26	190	287371	930100	190OR BETC Credit		(879,690)	(879,690)	879,690	-	-	-	-	
27	190	287304	610146	190OR Reg Asset/Liability Consol	464,769	-	464,769	-	(464,769)	-	-	-	
28	190	#N/A	425201	190Other Environmental Liabilities		(476,058)	(476,058)	-	476,058	-	-	-	
29	190	287396	320116	190Reg Liability	4,818	(3,109)	1,709	-	(1,709)	3,109	(3,109)	-	
30	190	287396	3201151	190REG LIABILITY		(1,325,699)	(1,325,699)	-	1,325,699	-	-	-	
31	190	287401	425800	190RTO Gridwest NR Allowance for Doubtful	1,033,727	-	1,033,727	-	(1,033,727)	-	-	-	
32	190	7159000	715900	190Sale of Emission Allowances		-	-	-	-	-	-	-	
33	190	287368	9102401	283Legal Reserve	1,002	-	1,002	-	(1,002)	-	-	-	
34	190	287391	4253101	283N Umpqua Settlement Agreement		-	-	-	-	-	-	-	
35	190	287417	6057101	283Reverse Accrued Final Reclamation	9,910,694	-	9,910,694	-	(9,910,694)	-	-	-	
36	190	287401	4158001	283RTO Gridwest N/R Allowance for Doubtful		(1,033,727)	(1,033,727)	-	1,033,727	-	-	-	
37	190	287320	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	866,185	-	866,185	(866,185)	-	-	-	-	
38	190	287413	720550	Accrued CIC Severance	169,863	(7,441,429)	(7,271,566)	-	7,271,566	7,441,429	(7,441,429)	-	
39	190	287414	505700	Accrued Retention Bonus	53,180	-	53,180	-	(53,180)	-	-	-	
40	190	287348	425210	Amort of Debt Disc & Exp	23,980	-	23,980	-	(23,980)	-	-	-	
41	190	287367	305100	Amort of Projects-Klamath Engineering	1,828	-	1,828	-	(1,828)	-	-	-	
42	190	287340	220100	Bad Debts Allowance	44,508	-	44,508	-	(44,508)	-	-	-	
43	190	287359	425330	Bogus Creek Settlement-SG		-	-	-	-	-	-	-	
44	190	287323	505400	Bonus Liability	(138,329)	-	(138,329)	-	138,329	-	-	-	
45	190	287356	425270	Buffalo Settlement-SG		-	-	-	-	-	-	-	
46	190	287431	505160	CA PUC Fee		(9,108)	(9,108)	-	9,108	-	-	-	
47	190	287354	910925	CA Refund		-	-	-	-	-	-	-	
48	190	287415	205200	Coal M&S Inventory Write-Off	2,423,361	-	2,423,361	-	(2,423,361)	-	-	-	
49	190	287343	415120	Def Reg Asset-Foote Creek Contract	39,177	-	39,177	-	(39,177)	-	-	-	
50	190	287338	415110	Def Reg Asset-Transmission Srvc Deposit	38,254	-	38,254	-	(38,254)	-	-	-	
51	190	287324	720200	Deferred Comp Plan Benefits-PPL		116,821	116,821	-	(116,821)	-	-	-	
52	190	287349	505100	Energy West Accrued Liabilities		(491,748)	(491,748)	-	491,748	-	-	-	
53	190	287322	720100	FAS 106 Accruals	5,536,751	(2,648,755)	2,887,997	-	(2,887,997)	2,648,755	(2,648,755)	-	
54	190	287399	920150	FAS 112 Book Reserve		(498,900)	(498,900)	-	498,900	-	-	-	
55	190	287354	505500	Federal Income Tax Interest		-	-	-	-	-	-	-	
56	190	287357	425200	Gain/(Loss) - Centralia Sale		6,000	6,000	(6,000)	-	-	-	-	
57	190	287454	415301	Hazardous Waste Clean-up Costs-WA	6,062	-	6,062	-	(6,062)	-	-	-	
58	190	287451	425380	Idaho Customer Balancing Account	374,795	-	374,795	(374,795)	-	-	-	-	
59	190	287341	910530	Injuries and Damages Reserve		(528,398)	(528,398)	-	528,398	-	-	-	
60	190	287464	425300	Mead Phoenix-Avail & Trans Charge-SG		6,045,169	6,045,169	-	(6,045,169)	-	-	-	
61	190	287354	505150	Misc Current & Accrued Liability-SO	1,349,555	-	1,349,555	-	(1,349,555)	-	-	-	
62	190	287358	425205	Misc Def Dr-Prop Damage Repairs	10,826	(695)	10,131	-	(10,131)	695	(695)	-	
63	190	287355	715350	Misc. Deferred Credits		-	-	-	-	-	-	-	
64	190	287316	715720	NW Power Act-WA		(6,604)	(6,604)	6,604	-	-	-	-	
65	190	190128/51	425350	Option Purchases		-	-	-	-	-	-	-	
66	190	287311	415595	OR UE 134 Power Costs		-	-	-	-	-	-	-	
67	190	287309	705200	Oregon Gain on Sale of Halsey-OR		(13,039)	(13,039)	13,039	-	-	-	-	
68	190	287388	610140	Oregon Rate Refund		(3)	(3)	3	-	-	-	-	
69	190	287327	720300	Pension / Retirement (Accrued / Prepaid)	10,728,457	(215,844)	10,512,613	-	(10,512,613)	215,844	(215,844)	(0)	
70	190	287720	610100	PMIDEVT COST AMORT	102,657	-	102,657	-	(102,657)	-	-	-	
71	190	287369	205411	PMISEC 263A Adjustment	181,979	(743,752)	(561,773)	-	561,773	743,752	(743,752)	-	
72	190	287325	505510	PMIVacationBonus Adjustment		(102,094)	(102,094)	-	102,094	-	-	-	
73	190	287310	705210	Property Insurance	492,284	-	492,284	-	(492,284)	-	-	-	
74	190	287353	505140	Purchase Card Trans Provision	376,340	-	376,340	-	(376,340)	-	-	-	
75	190	287344	715800	Redding Renegotiated Contract	156,546	-	156,546	-	(156,546)	-	-	-	
76	190	287314	415700	Reg Liability BPA balancing accounts-OR		(651,635)	(651,635)	651,635	-	-	-	-	



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					A/C 410 Federal & State	A/C 411 Federal & State	Total Deferred Tax Expense				Adjusted June 2007: Def'd Expense	Adjusted June 2007: Def'd Expense	
77	190	287389	610145	Reg Liab-OR Balance Consol	22,630		22,630	-	(22,630)			-	-
78	190	287417	605710	Reverse Accrued Final Reclamation	(6,091,638)		(6,091,638)	-	6,091,638			-	-
79	190	287402	415801	RTO Grid West N/R Allowance	93,140		93,140	-	(93,140)			-	-
80	190	287701	505115	Sales & Use Tax Accrual				-				-	-
81	190	287326	720500	Severance	632,076		632,076	-	(632,076)			-	-
82	190	287332	505600	Sick Leave Vacation & Personal Time	521,056	(299,674)	221,382	-	(221,382)		299,674	(299,674)	-
83	190	287329	720400	Suppl. Exec. Retirement Plan (SERP)	129,103	(1,725,861)	(1,596,758)	-	1,596,758		1,725,861	(1,725,861)	-
84	190	287393	425110	Tenant Lease Allow-PSU Call Cntr	17,863		17,863	-	(17,863)			-	-
85	190	287349	415570	Trail Mountain Mine Closure				-				-	-
86	190	287349	415580	Trail Mountain Unrecovered Inventory				-				-	-
87	190	190128/51	425290	TriState Firm Wheeling-SG				-				-	-
88	190	287360	425700	Trojan Special Assessment -DOE-IRS	10,994		10,994	-	(10,994)			-	-
89	190	287370	425215	Unearned Joint Use Pole Contact Revenue		(682,368)	(682,368)	-	682,368			-	-
90	190	287337	715100	University of WY Contract Amort.				-				-	-
91	190	287390	610141	WA Rate Refunds				-				-	-
92	190	287373	910580	Wasatch workers comp reserve	2,240		2,240	-	(2,240)			-	-
93	190	287409	705232	West Valley Lease Reduction - CA		(28,837)	(28,837)	-	28,837			-	-
94	190	287410	705233	West Valley Lease Reduction - ID		(100,835)	(100,835)	-	100,835			-	-
95	190	287408	705231	West Valley Lease Reduction - OR	12,127		12,127	-	(12,127)			-	-
96	190	287412	705235	West Valley Lease Reduction - UT		(497,108)	(497,108)	-	497,108			-	-
97	190	287407	705230	West Valley Lease Reduction - WA		(126,235)	(126,235)	-	126,235			-	-
98	190	287411	705234	West Valley Lease Reduction - WY		(224,162)	(224,162)	-	224,162			-	-
99	190		WVLEASE	West Valley Lease Termination				-				-	-
100	190		HYDRO	Hydro Decommissioning				-				-	-
101	190		SO2	SO2 Emission Allowance				-				-	-
102	190		CoalPile	190Coal Pile Inventory	959,988	(15,589)	944,399	-	(944,399)		15,589	(15,589)	-
103	190		ORPUC	OR PUC Fee		(676,248)	(676,248)	-	676,248			-	-
104													
105	Total	190			32,038,471	(18,113,648)	13,924,822	303,991	(14,228,813)	-	13,094,708	(13,094,708)	(0)
106													
107	281	287612	105310	281Emergency Facilities		(297,114)	(297,114)	-	297,114			-	-
108													
109	282	287608	1052201	190Cholla GE Tax Lease		(116,257)	(116,257)	-	116,257			-	-
110	282	287606	105470	282Book Gain/Loss on Land Sales		(112,763)	(112,763)	-	112,763			-	-
111	282		105145	Acquisition Adjustment Amort		(2,136,522)	(2,136,522)	-	2,136,522			-	-
112	282		105185	Repair Allowance 3115				-				-	-
113	282	287608	105220	282CHOLLA TAX LEASE	322,200	(1,824,632)	(1,502,432)	-	1,502,432		1,824,632	(1,824,632)	-
114	282	287606	105205	282Development-30% Amortization	191,410		191,410	-	(191,410)			-	-
115	282	287605	1051251	282DIT ACRS Property-CA	10,181,342	(8,839,235)	1,342,107	-		10,181,342	(8,839,235)	1,342,107	-
116	282	287605	1051252	282DIT ACRS Property-FERC	690,553	(592,822)	97,731	-		690,553	(592,822)	97,731	-
117	282	287605	1051253	282DIT ACRS Property-ID	11,244,362	(9,689,486)	1,554,876	-		11,244,362	(9,689,486)	1,554,876	-
118	282	287605	1051255	282DIT ACRS Property-OR	91,586,170	(79,326,780)	12,259,390	-		91,586,170	(79,326,780)	12,259,390	-
119	282	287605	1051256	282DIT ACRS Property-UT	91,919,906	(80,404,848)	11,515,058	-		91,919,906	(80,404,848)	11,515,058	-
120	282	287605	1051257	282DIT ACRS Property-WA	20,518,387	(17,706,901)	2,811,486	-		20,518,387	(17,706,901)	2,811,486	-
121	282	287605	1051258	282DIT ACRS Property-WYE	36,473,011	(31,499,019)	4,973,992	-		36,473,011	(31,499,019)	4,973,992	-
122	282	287605	1051259	282DIT ACRS Property-WYW	1,479,527	(1,260,115)	219,412	-		1,479,527	(1,260,115)	219,412	-
123	282	15-26	105110	282DIT Adjustment				-		1,262,409	1,262,409		1,262,409
124	282	287008	310102	282DIT IGC Prop Plant Equip	(347,103)		(347,103)	-			(347,103)		(347,103)
125	282	287602	105330	282EPUD		(122,158)	(122,158)	-	122,158			-	-
126	282	287604	105350	282FERC Portion South Georgia-PPL	11,895	(11,895)		-			11,895	(11,895)	-
127	282	287603	105340	282FERC Portion South Georgia-UPL		(21,943)	(21,943)	-	21,943			-	-
128	282	287354	910750	282 Misc				-				-	-
129	282	287703	610110	Ptax NOPAs	5,338,290	(2,567,494)	2,770,797	-	(2,770,797)		2,567,494	(2,567,494)	-
130	282			Malin				-				-	-
131	282	287704	105181	Strm Rts Blundell Geothermal Tax Depr	273,234	(273,234)		-			273,234	(273,234)	-
132	282	287606	105180	Steam Rts Blundell Geothml Bk Depr		(321,097)	(321,097)	-	321,097			-	-
133													
134	Total	282			269,883,184	(236,827,201)	33,055,984	-	1,370,965	1,262,409	269,685,819	(233,996,461)	35,689,358
135													
136	283	287650	205100	283Coal Pile Inventory				-				-	-
137	283	287646	145010	283Glenrock Reclamation-UT rate order				-				-	-
138	283	287717	610058	283PMI BCC Flow-thru 94_98 Appeals				-				-	-
139	283	287727	910920	283PMI Miscellaneous				-				-	-
140	283	287724	910915	283PMISaleHarborRentexp				-				-	-
141	283	287450	5051151	283SALES & USE TAX ACCRUAL				-				-	-
142	283	287704	105143	282Basis Intangible Difference	1,404,382		1,404,382	-	(1,404,382)			-	-
143	283	287726	105126	282DIT PMIDepreciation-Tax	1,915,369	(48,739)	1,866,630	-		1,915,369	(48,739)	1,866,630	-
144	283	287726	105121	282PMI Book Depreciation		(2,886,085)	(2,886,085)	-			(2,886,085)	(2,886,085)	-
145	283	287748	705251	283A&G Credit OR	874,919		874,919	-	(874,919)			-	-
146	283	287731	6101002	283AMORT NOPAS 99-00 RAR		(25,421)	(25,421)	-	25,421			-	-



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147	283	287747	705240	283CA Alternative Rate for Energy Progra	527,417		527,417	-	(527,417)			-	
148	283	287464	4253001	283Mead Phoenix Availability & Trans		(6,045,169)	(6,045,169)	-	6,045,169			-	
149	283	287691	610065	283NOPA 119 99-00 RAR			-	-	-			-	
150	283	287690	610112	283PMI BCC NOPAs			-	-	-			-	
151	283	287702	610057	283PMI BCC NOPAs 7&8 99_00RAR			-	-	-			-	
152	283	287735	910905	283PMI BCC Underground Mine Cost Deplet	14,702		14,702	-	(14,702)			-	
153	283	287616	415605	283Regulatory Asset 186.2	3,010,908	(1,942,668)	1,068,240	-	(1,068,240)	1,942,668	(1,942,668)	-	
154	283	287736	415555	283WY PCAM Def Net Power Costs	969,271		969,271	-	(969,271)			-	
155	283	287697	610130	781 Shopping Incentive_OR		(36,212)	(36,212)	-	36,212			-	
156	283	287630	320240	98/99 Early Retirement-OR Reg Asset		(1,046,579)	(1,046,579)	-	1,046,579			-	
157	283	287731	6101001	AMORT NOPAs 99-00 RAR	448,385	(330,686)	117,699	-	(117,699)	330,686	(330,686)	-	
158	283	287670	330100	Amort. Pollution Control Facility		(93,131)	(93,131)	-	93,131			-	
159	283	287753	110100	Book Depletion (Cost)	(436,662)	(264,187)	(700,849)	-	700,849	264,187	(264,187)	-	
160	283	287635	415500	Cholla Pit Transact Costs-APS Amort		(267,166)	(267,166)	-	267,166			-	
161	283	287644	415690	Contra-Reg assets-transition plan-SO			-	-	-			-	
162	283	287614	430100	Customer Service / Weatherization		(1,631,807)	(1,631,807)	-	1,631,807			-	
163	283	287355	7153501	Defer MagCorp Revenues	1,099,615		1,099,615	-	(1,099,615)			-	
164	283	287640	415680	Deferred Intervenor Funding Grants-OR	107,090		107,090	-	(107,090)			-	
165	283	287647	425100	Deferred Regulatory Expense-IDU			-	-	-			-	
166	283	287361	505200	Extraction Tax Paid / Accrued			-	-	-			-	
167	283	287622	320230	FAS 87/88 Writeoff-UT Rate Order		(899,158)	(899,158)	-	899,158			-	
168	283	287659	425340	Firth Cogen Settlement-SG			-	-	-			-	
169	283	287624	320220	Glenrock Excluding Reclamation-UT rate o		(370,705)	(370,705)	-	370,705			-	
170	283	287634	415300	Hazardous Waste Clean-up Costs	3,264		3,264	-	(3,264)			-	
171	283	287661	425360	Hermiston Swap		(153,579)	(153,579)	-	153,579			-	
172	283	287638	415640	IDAI Costs-Direct Access-CA		(94,812)	(94,812)	-	94,812			-	
173	283	287696	610125	Income Tax Audit Payment			-	-	-			-	
174	283	287656	425280	Joseph Settlement-SG		(39,103)	(39,103)	-	39,103			-	
175	283	287654	425260	Lakeview Buyout-SG		(12,319)	(12,319)	-	12,319			-	
176	283	287617	320130	May 2000 Transition Plan Costs-ID			-	-	-			-	
177	283	287618	320140	May 2000 Transition Plan Costs-OR		(1,107,875)	(1,107,875)	-	1,107,875			-	
178	283	287619	320150	May 2000 Transition Plan Costs-UT			-	-	-			-	
179	283	287620	320160	May 2000 Transition Plan Costs-WYE			-	-	-			-	
180	283	287621	320170	May 2000 Transition Plan Costs-WYW			-	-	-			-	
181	283	287616	320115	Misc - Reg Assets/Reg Liab-Total		(2,845,755)	(2,845,755)	-	2,845,755			-	
182	283	287628	415660	Noell Kempf Cap-UT			-	-	-			-	
183	283	287682	705190	Oregon Share of Hermiston Gain-OR			-	-	-			-	
184	283	287629	415670	P&M Strike Amortization-UT		(47,352)	(47,352)	-	47,352			-	
185	283	287706	610000	PMI Coal Mine Development	978,268	716,279	1,694,547	-	(1,694,547)	(716,279)	716,279	-	
186	283	287718	610111	PMIBCC Gain/Loss on Assets Disposed			-	-	-			-	
187	283	287693	610030	PMIBCC Roll NOPAs 99-00 RAR			-	-	-			-	
188	283	287719	910910	PMIBridger Section 471 Adj			-	-	-			-	
189	283	287681	920110	PMIWy Extraction Tax	2,183,445	(1,986,874)	196,571	-	(196,571)	1,986,874	(1,986,874)	-	
190	283	287675	740100	Post Merger Loss-Reacquired Debt		(1,338,507)	(1,338,507)	-	1,338,507			-	
191	283	287733	210000	Prepaid Insurnce_IBEW 157 contingency res	126,778	(178,641)	(51,863)	-	51,863	178,641	(178,641)	-	
192	283	287669	210180	Prepaid Membership Fees-EEI WSCC	410,370		410,370	-	(410,370)			-	
193	283	287665	210130	Prepaid Taxes-ID PUC	28,688		28,688	-	(28,688)			-	
194	283	287708	210200	Prepaid Taxes-property taxes	6,977,421		6,977,421	-	(6,977,421)			-	
195	283	287664	210120	Prepaid Taxes-UT PUC	308,741		308,741	-	(308,741)			-	
196	283	287666	210140	Prepaid Taxes-WY PSC		(86,677)	(86,677)	-	86,677			-	
197	283	287643	415750	Reg Assets BPA balancing accounts-IDU			-	-	-			-	
198	283	287730	610143	REG LIABILITY - WA LOW ENERGY PROGRAM		(37,425)	(37,425)	-	37,425			-	
199	283	287729	610142	Reg. Liability - UT Home Energy Lifeline		148,937	148,937	-	(148,937)			-	
200	283	287678	320210	Research & Exper. Sec. 174 Amort.	(3,128,892)	(5,895,771)	(9,024,663)	-	9,024,663	5,895,771	(5,895,771)	-	
201	283	287694	610095	Roll (Not Ptax) 99-00 RAR		7,387	7,387	-	(7,387)			-	
202	283	287737	415803	RTO Grid West N/R Allowance w/o WA	80,165		80,165	-	(80,165)			-	
203	283	287641	415650	SB 1149-Related Reg Assets-OR		(1,964,126)	(1,964,126)	1,964,126	-			-	
204	283	287698	610135	SB1149 Costs_OR OTHER	555,383		555,383	(555,383)	-			-	
205	283	287692	610005	Sec 174 94-98 7 99-00 RAR			-	-	-			-	
206	283	287653	425250	TGS Buyout-SG		(4,404)	(4,404)	-	4,404			-	
207	283	287662	210100	Prepaid Taxes-OR PUC			-	-	-			-	
208	283	287695	610120	Trail Mountain_OR OTHER			-	-	-			-	
209	283	287613	605100	Trojan Decommissioning Costs		(337,380)	(337,380)	-	337,380			-	
210	283	287639	415510	WA Disallowed Colstrip #3 Write-off		(14,854)	(14,854)	-	14,854			-	
211	283	287645	320250	WA state Transition Costs-WA			-	-	-			-	
212	283	287623	320180	Y2K Expense-OR			-	-	-			-	
213	284	RTP		Return to Provision True-up	(15,545,357)	(15,545,357)		15,545,357				-	
214													
215		Total 283			18,466,414	(46,713,308)	(28,246,894)	16,954,100	10,273,339	-	11,797,917	(12,817,372)	(1,019,455)
216													
217		Total Deferred Tax Expense for Electric			320,388,069	(301,951,271)	18,436,798	17,258,091	(2,287,395)	1,262,409	294,578,444	(259,908,541)	34,669,903
218													
219	41140			DEFERRED I T C - ELECTRIC - FEDERAL CR	-	(5,854,860)	(5,854,860)	-	-	-	(5,854,860)	(5,854,860)	



Deferred Taxes By Expense Account
June 2007 Used to Forecast June 2008

Line #	G/L	SAP	Tax Ref #	Description	Twelve months	Adjustment for	Malin	PowerTax	Twelve Months Ended June 2008:		Twelve Months	Allocation Factor
					Ended June-08 Before Adjustments				SO2	A/C 410 Federal & State	A/C 411 Federal & State	
1	190	287422	705252	190A&G Credit CA	-				-	-	-	CA
2	190	287423	705253	190A&G Credit ID	-				-	-	-	ID
3	190	287420	705250	190A&G Credit WA	-				-	-	-	WA
4	190	287424	705254	190A&G Credit WY	-				-	-	-	WYP
5	190	287430	505125	190Accrued Royalties	-				-	-	-	CAEE
6	190	287363	610116	190Amort of Overburden	-				-	-	-	SE
7	190	287433	425295	190BPA Conservation Rate Credit	-				-	-	-	CAGW
8	190	287459	415802	190Contra RTO Grid West N/R Writeoff WA	-				-	-	-	WA
9	190	287324	135200	190Deferred Shares	-				-	-	-	SO
10	190	287345	145300	190Distribution O&M	-				-	-	-	SNPD
11	190	190128/51	425225	190Duke Hermiston Contract Renegotiation	-				-	-	-	CAGW
12	190	51	910240	190LEGAL RESERVE	-				-	-	-	SO
13	190	287337	7151001	190MCI FOG WIRE LEASE	-				-	-	-	SG
14	190	287458	920180	190MEHC Long Term Incentive Plan	-				-	-	-	SO
15	190		135100	Long Term IncentivePlan	-				-	-	-	SO
16	190	50	705150	190Merger Credits - UT	-				-	-	-	UT
17	190	287432	715050	190Microsoft Software License Liability	-				-	-	-	SO
18	190	287364	910670	190Misc Accrued Merger Costs-Scottish Po	-				-	-	-	SO
19	190	287378	610090	190NOPA 102 99-00 RAR	-				-	-	-	SO
20	190	287375	610010	190NOPA 103-99-00 RAR	-				-	-	-	SO
21	190	287383	610105	190NOPA 110_111&130 99-00 RAR	-				-	-	-	CAEW
22	190	287381	610020	190NOPA 72_73_91 99-00 RAR	-				-	-	-	SO
23	190	287380	610070	190NOPA 88 99-00 RAR	-				-	-	-	SO
24	190	287379	610075	190NOPA 89 99-00 RAR	-				-	-	-	SO
25	190	287376	610035	190NOPA 90 00-00 RAR	-				-	-	-	SO
26	190	287371	930100	190OR BETC Credit	-				-	-	-	OTHER
27	190	287304	610146	190OR Reg Asset/Liability Consol	-				-	-	-	OR
28	190	#N/A	425201	190Other Environmental Liabilities	-				-	-	-	SG
29	190	287396	320116	190Reg Liability	-				3,109	(3,109)	-	SO
30	190	287396	3201151	190REG LIABILITY	-				-	-	-	SO
31	190	287401	425800	190RTO Gridwest NR Allowance for Doubtful	-				-	-	-	CAGW
32	190	7159000	715900	190Sale of Emission Allowances	-				-	-	-	WA
33	190	287368	9102401	283Legal Reserve	-				-	-	-	SO
34	190	287391	4253101	283N Umpqua Settlement Agreement	-				-	-	-	NUTIL
35	190	287417	6057101	283Reverse Accrued Final Reclamation	-				-	-	-	CAEE
36	190	287401	4158001	283RTO Gridwest N/R Allowance for Doubtful	-				-	-	-	CAGW
37	190	287320	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	-				-	-	-	OTHER
38	190	287413	720550	Accrued CIC Severance	-				7,441,429	(7,441,429)	-	SO
39	190	287414	505700	Accrued Retention Bonus	-				-	-	-	SO
40	190	287348	425210	Amort of Debt Disc & Exp	-				-	-	-	SNP
41	190	287367	305100	Amort of Projects-Klamath Engineering	-				-	-	-	CAGW
42	190	287340	220100	Bad Debts Allowance	-				-	-	-	BADDEBT
43	190	287359	425330	Bogus Creek Settlement-SG	-				-	-	-	CAGW
44	190	287323	505400	Bonus Liability	-				-	-	-	SO
45	190	287356	425270	Buffalo Settlement-SG	-				-	-	-	SG
46	190	287431	505160	CA PUC Fee	-				-	-	-	CA
47	190	287354	910925	CA Refund	-				-	-	-	OTHER
48	190	287415	205200	Coal M&S Inventory Write-Off	-				-	-	-	SE
49	190	287343	415120	Def Reg Asset-Foote Creek Contract	-				-	-	-	CAGE
50	190	287338	415110	Def Reg Asset-Transmission Svc Deposit	-				-	-	-	SG
51	190	287324	720200	Deferred Comp Plan Benefits-PPL	-				-	-	-	SO
52	190	287349	505100	Energy West Accrued Liabilities	-				-	-	-	CAEE
53	190	287322	720100	FAS 106 Accruals	-				2,648,755	(2,648,755)	-	SO
54	190	287399	920150	FAS 112 Book Reserve	-				-	-	-	SO
55	190	287354	505500	Federal Income Tax Interest	-				-	-	-	SO
56	190	287357	425200	Gain/(Loss) - Centralia Sale	-				-	-	-	OTHER
57	190	287454	415301	Hazardous Waste Clean-up Costs-WA	-				-	-	-	WA
58	190	287451	425380	Idaho Customer Balancing Account	-				-	-	-	OTHER
59	190	287341	910530	Injuries and Damages Reserve	-				-	-	-	SO
60	190	287464	425300	Mead Phoenix-Avail & Trans Charge-SG	-				-	-	-	CAGE
61	190	287354	505150	Misc Current & Accrued Liability-SO	-				-	-	-	SO
62	190	287358	425205	Misc Def Dr-Prop Damage Repairs	-				695	(695)	-	SO
63	190	287355	715350	Misc. Deferred Credits	-				-	-	-	SO
64	190	287316	715720	NW Power Act-WA	-				-	-	-	OTHER
65	190	190128/51	425350	Option Purchases	-				-	-	-	SE
66	190	287311	415595	OR UE 134 Power Costs	-				-	-	-	OTHER
67	190	287309	705200	Oregon Gain on Sale of Halsey-OR	-				-	-	-	OTHER
68	190	287388	610140	Oregon Rate Refund	-				-	-	-	OTHER
69	190	287327	720300	Pension / Retirement (Accrued / Prepaid)	(0)				215,844	(215,844)	(0)	SO
70	190	287720	610100	PMIDEVT COST AMORT	-				-	-	-	JBE
71	190	287369	205411	PMISEC 263A Adjustment	-				743,752	(743,752)	-	JBE
72	190	287325	505510	PMIVacationBonus Adjustment	-				-	-	-	JBE
73	190	287310	705210	Property Insurance	-				-	-	-	SO
74	190	287353	505140	Purchase Card Trans Provision	-				-	-	-	SO
75	190	287344	715800	Redding Renegotiated Contract	-				-	-	-	CAGW
76	190	287314	415700	Reg Liability BPA balancing accounts-OR	-				-	-	-	OTHER



Deferred Taxes By Expense Account
June 2007 Used to Forecast June 2008

Line #	G/L	SAP	Tax Ref #	Description	Twelve months Ended June-08				Twelve Months Ended June 2008:		Total Deferred Tax Expense	Allocation Factor
					Before Adjustments	Adjustment for SO2	Malin	PowerTax	A/C 410 Federal & State	A/C 411 Federal & State		
77	190	287389	610145	Reg Liab-OR Balance Consol	-	-	-	-	-	-	-	OR
78	190	287417	605710	Reverse Accrued Final Reclamation	-	-	-	-	-	-	-	CAEE
79	190	287402	415801	RTO Grid West N/R Allowance	-	-	-	-	-	-	-	CAGW
80	190	287701	505115	Sales & Use Tax Accrual	-	-	-	-	-	-	-	SO
81	190	287326	720500	Severance	-	-	-	-	-	-	-	SO
82	190	287332	505600	Sick Leave Vacation & Personal Time	-	-	-	-	299,674	(299,674)	-	SO
83	190	287329	720400	Suppl. Exec. Retirement Plan (SERP)	-	-	-	-	1,725,861	(1,725,861)	-	SO
84	190	287393	425110	Tenant Lease Allow-PSU Call Cntr	-	-	-	-	-	-	-	CN
85	190	287349	415570	Trail Mountain Mine Closure	-	-	-	-	-	-	-	CAEE
86	190	287349	415580	Trail Mountain Unrecovered Inventory	-	-	-	-	-	-	-	CAEE
87	190	190128/51	425290	TriState Firm Wheeling-SG	-	-	-	-	-	-	-	CAGE
88	190	287360	425700	Trojan Special Assessment -DOE-IRS	-	-	-	-	-	-	-	TROJD
89	190	287370	425215	Unearned Joint Use Pole Contact Revenu	-	-	-	-	-	-	-	SNPD
90	190	287337	715100	University of WY Contract Amort.	-	-	-	-	-	-	-	WYP
91	190	287390	610141	WA Rate Refunds	-	-	-	-	-	-	-	NUTIL
92	190	287373	910580	Wasatch workers comp reserve	-	-	-	-	-	-	-	SO
93	190	287409	705232	West Valley Lease Reduction - CA	-	-	-	-	-	-	-	CA
94	190	287410	705233	West Valley Lease Reduction - ID	-	-	-	-	-	-	-	ID
95	190	287408	705231	West Valley Lease Reduction - OR	-	-	-	-	-	-	-	OR
96	190	287412	705235	West Valley Lease Reduction - UT	-	-	-	-	-	-	-	UT
97	190	287407	705230	West Valley Lease Reduction - WA	-	-	-	-	-	-	-	WA
98	190	287411	705234	West Valley Lease Reduction - WY	-	-	-	-	-	-	-	WYP
99	190			WVLEASE West Valley Lease Termination	-	-	-	-	-	-	-	CAGE
100	190			HYDRO Hydro Decommissioning	-	-	-	-	-	-	-	SG
101	190			SO2 SO2 Emission Allowance	-	(231,878)	-	-	-	(231,878)	(231,878)	WA
102	190			CoalPile 190Coal Pile Inventory	-	-	-	-	15,589	(15,589)	-	CAEE
103	190			ORPUC OR PUC Fee	-	-	-	-	-	-	-	OR
104					-	-	-	-	-	-	-	
105	Total 190				(0)	(231,878)	-	-	13,094,708	(13,326,586)	(231,878)	
106					-	-	-	-	-	-	-	
107	281	287612	105310	281Emergency Facilities	-	-	-	-	-	-	-	CAGW
108					-	-	-	-	-	-	-	
109	282	287608	1052201	190Cholla GE Tax Lease	-	-	-	-	-	-	-	CAGE
110	282	287606	105470	282Book Gain/Loss on Land Sales	-	-	-	-	-	-	-	SO
111	282		105145	Acquisition Adjustment Amort	-	-	-	-	-	-	-	CAGE
112	282		105185	Repair Allowance 3115	-	-	-	-	-	-	-	CAGW
113	282	287608	105220	282CHOLLA TAX LEASE	-	-	-	-	1,824,632	(1,824,632)	-	CAGE
114	282	287606	105205	282Development-30% Amortization	-	-	-	-	-	-	-	SE
115	282	287605	1051251	282DIT ACRS Property-CA	1,342,107	-	-	1,224,649	11,405,991	(8,839,235)	2,566,756	CA
116	282	287605	1051252	282DIT ACRS Property-FERC	97,731	-	-	25,537	716,090	(592,822)	123,268	FERC
117	282	287605	1051253	282DIT ACRS Property-ID	1,554,876	-	-	194,566	11,438,928	(9,689,486)	1,749,442	ID
118	282	287605	1051255	282DIT ACRS Property-OR	12,259,390	-	-	16,727,812	108,313,982	(79,326,780)	28,987,202	OR
119	282	287605	1051256	282DIT ACRS Property-UT	11,515,058	-	-	(1,811,806)	90,108,100	(80,404,848)	9,703,252	UT
120	282	287605	1051257	282DIT ACRS Property-WA	2,811,486	-	-	3,993,825	24,512,212	(17,706,901)	6,805,311	WA
121	282	287605	1051258	282DIT ACRS Property-WYE	4,973,992	-	-	282,915	36,755,926	(31,499,019)	5,256,907	WYP
122	282	287605	1051259	282DIT ACRS Property-WYW	219,412	-	-	94,262	1,573,789	(1,260,115)	313,674	WYU
123	282	15-26	105110	282DIT Adjustment	1,262,409	-	-	-	1,262,409	-	1,262,409	DITEXP
124	282	287008	310102	282DIT IGC Prop Plant Equip	(347,103)	-	-	-	(347,103)	-	(347,103)	CAGE
125	282	287602	105330	282EPUD	-	-	-	-	-	-	-	OR
126	282	287604	105350	282FERC Portion South Georgia-PPL	-	-	-	-	11,895	(11,895)	-	WYP
127	282	287603	105340	282FERC Portion South Georgia-UPL	-	-	-	-	-	-	-	FERC
128	282	287354	910750	282 Misc	-	-	-	-	-	-	-	SG
129	282	287703	610110	Ptax NOPAs	-	-	-	-	2,567,494	(2,567,494)	-	SO
130	282			Malin	-	(1,320,531)	-	-	-	(1,320,531)	(1,320,531)	CAGW
131	282	287704	105181	Strm Rts Blundell Geothermal Tax Depr	-	-	-	-	273,234	(273,234)	-	CAGE
132	282	287606	105180	Steam Rts Blundell Geothml Bk Depr	-	-	-	-	-	-	-	CAGE
133					-	-	-	-	-	-	-	
134	Total 282				35,689,358	-	(1,320,531)	20,731,760	290,417,579	(235,316,992)	55,100,587	
135					-	-	-	-	-	-	-	
136	283	287650	205100	283Coal Pile Inventory	-	-	-	-	-	-	-	CAEE
137	283	287646	145010	283Glenrock Reclamation-UT rate order	-	-	-	-	-	-	-	OTHER
138	283	287717	610058	283PMI BCC Flow-thru 94_98 Appeals	-	-	-	-	-	-	-	JBE
139	283	287727	910920	283PMI Miscellaneous	-	-	-	-	-	-	-	JBE
140	283	287724	910915	283PMISaleHarborRentexp	-	-	-	-	-	-	-	JBE
141	283	287450	5051151	283SALES & USE TAX ACCRUAL	-	-	-	-	-	-	-	OTHER
142	283	287704	105143	282Basis Intangible Difference	-	-	-	-	-	-	-	SO
143	283	287726	105126	282DIT PMIDepreciation-Tax	1,866,630	-	-	-	1,915,369	(48,739)	1,866,630	JBE
144	283	287726	105121	282PMI Book Depreciation	(2,886,085)	-	-	-	-	(2,886,085)	(2,886,085)	JBE
145	283	287748	705251	283A&G Credit OR	-	-	-	-	-	-	-	OR
146	283	287731	6101002	283AMORT NOPAS 99-00 RAR	-	-	-	-	-	-	-	SO



Deferred Taxes By Expense Account
June 2007 Used to Forecast June 2008

Line #	G/L	SAP	Tax Ref #	Description	Twelve months Ended June-08				Twelve Months Ended June 2008		Allocation Factor
					Before Adjustments	Adjustment for SO2	Malin	PowerTax	A/C 410 Federal & State	A/C 411 Federal & State	
147	283	287747	705240	283CA Alternative Rate for Energy Progra	-	-	-	-	-	-	CA
148	283	287464	4253001	283Mead Phoenix Availability & Trans	-	-	-	-	-	-	CAGE
149	283	287691	610065	283NOPA 119 99-00 RAR	-	-	-	-	-	-	SO
150	283	287690	610112	283PMI BCC NOPAs	-	-	-	-	-	-	JBE
151	283	287702	610057	283PMI BCC NOPAs 7&8 99_00RAR	-	-	-	-	-	-	JBE
152	283	287735	910905	283PMI BCC Underground Mine Cost Deplet	-	-	-	-	-	-	JBE
153	283	287616	415605	283Regulatory Asset 186.2	-	-	-	1,942,668	(1,942,668)	-	SO
154	283	287736	415555	283WY PCAM Def Net Power Costs	-	-	-	-	-	-	WYP
155	283	287697	610130	781 Shopping Incentive_OR	-	-	-	-	-	-	OR
156	283	287630	320240	98/99 Early Retirement-OR Reg Asset	-	-	-	-	-	-	OR
157	283	287731	6101001	AMORT NOPAS 99-00 RAR	-	-	-	330,686	(330,686)	-	SO
158	283	287670	330100	Amort. Pollution Control Facility	-	-	-	-	-	-	SG
159	283	287753	110100	Book Depletion (Cost)	-	-	-	264,187	(264,187)	-	CAEE
160	283	287635	415500	Cholla Pit Transact Costs-APS Amort	-	-	-	-	-	-	CAGE
161	283	287644	415690	Contra-Reg assets-transition plan-SO	-	-	-	-	-	-	SO
162	283	287614	430100	Customer Service / Weatherization	-	-	-	-	-	-	SO
163	283	287355	7153501	Defer MagCorp Revenues	-	-	-	-	-	-	CAGE
164	283	287640	415680	Deferred Intervenor Funding Grants-OR	-	-	-	-	-	-	OR
165	283	287647	425100	Deferred Regulatory Expense-IDU	-	-	-	-	-	-	ID
166	283	287361	505200	Extraction Tax Paid / Accrued	-	-	-	-	-	-	CAEE
167	283	287622	320230	FAS 87/88 Writeoff-UT Rate Order	-	-	-	-	-	-	UT
168	283	287659	425340	Firth Cogen Settlement-SG	-	-	-	-	-	-	CAGE
169	283	287624	320220	Glenrock Excluding Reclamation-UT rate o	-	-	-	-	-	-	UT
170	283	287634	415300	Hazardous Waste Clean-up Costs	-	-	-	-	-	-	SO
171	283	287661	425360	Hermiston Swap	-	-	-	-	-	-	CAGW
172	283	287638	415640	IDAI Costs-Direct Access-CA	-	-	-	-	-	-	CA
173	283	287696	610125	Income Tax Audit Payment	-	-	-	-	-	-	OTHER
174	283	287656	425280	Joseph Settlement-SG	-	-	-	-	-	-	CAGW
175	283	287654	425260	Lakeview Buyout-SG	-	-	-	-	-	-	CAGW
176	283	287617	320130	May 2000 Transition Plan Costs-ID	-	-	-	-	-	-	ID
177	283	287618	320140	May 2000 Transition Plan Costs-OR	-	-	-	-	-	-	OR
178	283	287619	320150	May 2000 Transition Plan Costs-UT	-	-	-	-	-	-	UT
179	283	287620	320160	May 2000 Transition Plan Costs-WYE	-	-	-	-	-	-	WYP
180	283	287621	320170	May 2000 Transition Plan Costs-WYW	-	-	-	-	-	-	WYU
181	283	287616	320115	Misc - Reg Assets/Reg Liab-Total	-	-	-	-	-	-	SO
182	283	287628	415660	Noell Kempf Cap-UT	-	-	-	-	-	-	UT
183	283	287682	705190	Oregon Share of Hermiston Gain-OR	-	-	-	-	-	-	OTHER
184	283	287629	415670	P&M Strike Amortization-UT	-	-	-	-	-	-	UT
185	283	287706	610000	PMI Coal Mine Development	-	-	-	(716,279)	716,279	-	JBE
186	283	287718	610111	PMIBCC Gain/Loss on Assets Disposed	-	-	-	-	-	-	JBE
187	283	287693	610030	PMIBCC Roll NOPAs 99-00 RAR	-	-	-	-	-	-	JBE
188	283	287719	910910	PMIBridger Section 471 Adj	-	-	-	-	-	-	JBE
189	283	287681	920110	PMIWIY Extraction Tax	-	-	-	1,986,874	(1,986,874)	-	JBE
190	283	287675	740100	Post Merger Loss-Reacquired Debt	-	-	-	-	-	-	SNP
191	283	287733	210000	Prepaid Insurnce_IBEW 157 contingency res	-	-	-	178,641	(178,641)	-	SO
192	283	287669	210180	Prepaid Membership Fees-EEI WSCC	-	-	-	-	-	-	SO
193	283	287665	210130	Prepaid Taxes-ID PUC	-	-	-	-	-	-	ID
194	283	287708	210200	Prepaid Taxes-property taxes	-	-	-	-	-	-	GPS
195	283	287664	210120	Prepaid Taxes-UT PUC	-	-	-	-	-	-	UT
196	283	287666	210140	Prepaid Taxes-WY PSC	-	-	-	-	-	-	WYP
197	283	287643	415750	Reg Assets BPA balancing accounts-IDU	-	-	-	-	-	-	OTHER
198	283	287730	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	-	-	-	-	-	-	WA
199	283	287729	610142	Reg. Liability - UT Home Energy Lifeline	-	-	-	-	-	-	UT
200	283	287678	320210	Research & Exper. Sec. 174 Amort.	-	-	-	5,895,771	(5,895,771)	-	SO
201	283	287694	610095	Roll (Not Ptax) 99-00 RAR	-	-	-	-	-	-	SO
202	283	287737	415803	RTO Grid West N/R Allowance w/o WA	-	-	-	-	-	-	WA
203	283	287641	415650	SB 1149-Related Reg Assets-OR	-	-	-	-	-	-	OTHER
204	283	287698	610135	SB1149 Costs_OR OTHER	-	-	-	-	-	-	OTHER
205	283	287692	610005	Sec 174 94-98 7 99-00 RAR	-	-	-	-	-	-	SO
206	283	287653	425250	TGS Buyout-SG	-	-	-	-	-	-	CAGE
207	283	287662	210100	Prepaid Taxes-OR PUC	-	-	-	-	-	-	OR
208	283	287695	610120	Trail Mountain_OR OTHER	-	-	-	-	-	-	OTHER
209	283	287613	605100	Trojan Decommissioning Costs	-	-	-	-	-	-	TROJD
210	283	287639	415510	WA Disallowed Colstrip #3 Write-off	-	-	-	-	-	-	WA
211	283	287645	320250	WA state Transition Costs-WA	-	-	-	-	-	-	WA
212	283	287623	320180	Y2K Expense-OR	-	-	-	-	-	-	OTHER
213	284		RTP	Return to Provision True-up	-	-	-	-	-	-	OTHER
214											
215	Total 283				(1,019,455)	-	-	-	11,797,917	(12,817,372)	(1,019,455)
216											
217	Total Deferred Tax Expense for Electric				34,669,903	(231,878)	(1,320,531)	20,731,760	315,310,204	(261,460,950)	53,849,254
218											
219	41140			DEFERRED I T C - ELECTRIC - FEDERAL CR	(1,939,053)	-	-	-	(1,939,053)	(1,939,053)	CAGE