

**Exhibit B - Updated for November 20, 2005 Forecast
Deferral of Costs Related to Declining Hydro Generation
Washington's Allocated Share**

Attachment WUTC 217 a (updated)

	March (1)	2005 Actual			2005 Forecast (Nov 20 2005-December 2005)						Total		
		April	May	June	July	August	September	October	November	December			
Total Company													
Actual Hydro Generation (MWh)													
Company owned - West	96,656	310,555	362,202	213,400	161,686	163,574	131,995	180,362	301,525	427,635			
Company owned - East	13,564	48,550	63,863	52,217	30,783	28,116	17,558	19,693	18,904	27,527		320,776	
Mid Columbia	<u>78,868</u>	<u>124,680</u>	<u>152,117</u>	<u>156,120</u>	<u>171,246</u>	<u>164,091</u>	<u>118,019</u>	<u>142,542</u>	<u>142,542</u>	<u>142,542</u>		<u>1,392,766</u>	
Total	<u>189,088</u>	<u>483,785</u>	<u>578,182</u>	<u>421,737</u>	<u>363,715</u>	<u>355,781</u>	<u>267,572</u>	<u>342,597</u>	<u>462,971</u>	<u>597,704</u>		<u>4,063,132</u>	
Normalized Hydro Generation In Rates (MWh)													
Company owned - West	218,861	374,789	341,488	285,570	230,629	190,105	214,103	300,990	427,432	488,234		3,072,200	
Company owned - East	21,398	49,050	57,668	51,976	51,678	47,960	36,776	33,436	34,336	35,024		419,303	
Mid Columbia	<u>91,959</u>	<u>166,077</u>	<u>169,754</u>	<u>187,208</u>	<u>186,065</u>	<u>165,745</u>	<u>114,348</u>	<u>118,715</u>	<u>154,715</u>	<u>176,284</u>		<u>1,530,871</u>	
Total	<u>332,218</u>	<u>589,916</u>	<u>568,910</u>	<u>524,754</u>	<u>468,372</u>	<u>403,809</u>	<u>365,227</u>	<u>453,141</u>	<u>616,484</u>	<u>699,543</u>		<u>5,022,373</u>	
Hydro Generation Difference													
Normalized In Rates less Actual (MWh)													
Company owned - West	122,205	64,234	(20,714)	72,170	68,943	26,531	82,108	120,628	125,908	60,600		722,610	
Company owned - East	7,834	500	(6,195)	(241)	20,895	19,844	19,218	13,743	15,432	7,497		98,527	
Mid Columbia	<u>13,091</u>	<u>41,397</u>	<u>17,637</u>	<u>31,088</u>	<u>14,819</u>	<u>1,654</u>	<u>(3,671)</u>	<u>(23,827)</u>	<u>12,173</u>	<u>33,742</u>		<u>138,104</u>	
Total	<u>143,130</u>	<u>106,131</u>	<u>(9,272)</u>	<u>103,017</u>	<u>104,657</u>	<u>48,028</u>	<u>97,655</u>	<u>110,544</u>	<u>153,513</u>	<u>101,839</u>		<u>959,241</u>	
Price													
Market Rates (Per MWh)	\$48.26	\$50.59	\$33.17	\$31.53	\$51.40	\$65.29	\$76.31	\$85.15	\$60.85	\$65.23			
Jim Bridger Fuel Cost (Per MWh)	\$8.40	\$13.77	\$9.79	\$8.45	\$9.62	\$8.37	\$5.91	\$5.91	\$5.91	\$5.91			
Hermiston Fuel Cost (Per MWh)	\$26.78	\$26.28	\$32.05	\$26.18	\$26.14	\$26.18	\$26.52	\$26.52	\$26.52	\$26.52			
Weighting													
Market Rates	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%			
Jim Bridger Fuel Cost	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%			
Hermiston Fuel Cost	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>			
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>			
Additional Cost / (Benefit) (\$)													
Company owned - West	5,147,831	2,856,940	(636,349)	2,070,331	3,081,456	1,477,321	5,278,921	8,608,372	6,537,515	3,358,858		37,781,196	
Company owned - East	330,001	22,253	(190,303)	(6,923)	933,943	1,104,964	1,235,541	980,747	801,290	415,525		5,627,038	
Mid Columbia	<u>551,464</u>	<u>1,841,209</u>	<u>541,817</u>	<u>891,833</u>	<u>662,328</u>	<u>92,102</u>	<u>(236,019)</u>	<u>(1,700,348)</u>	<u>632,075</u>	<u>1,870,250</u>		<u>5,146,709</u>	
Total	<u>6,029,296</u>	<u>4,720,401</u>	<u>(284,836)</u>	<u>2,955,241</u>	<u>4,677,727</u>	<u>2,674,386</u>	<u>6,278,443</u>	<u>7,888,771</u>	<u>7,970,880</u>	<u>5,644,633</u>		<u>48,554,943</u>	
Washington Allocated Share (\$)													
												\$27.16	\$9.19
	MSP	FY2004											
	Factor	%											
Company owned - West	DGP	16.8363%	866,704	481,003	(107,138)	348,567	518,803	248,726	888,775	1,449,331	1,100,676	565,507	6,360,955
Company owned - East	SG	8.6379%	28,505	1,922	(16,438)	(598)	80,673	95,446	106,725	84,716	69,215	35,893	486,058
Mid Columbia	MC	13.4166%	<u>73,988</u>	<u>247,028</u>	<u>72,693</u>	<u>119,654</u>	<u>88,862</u>	<u>12,357</u>	<u>(31,666)</u>	<u>(228,129)</u>	<u>84,803</u>	<u>250,924</u>	<u>690,513</u>
Total			<u>969,197</u>	<u>729,953</u>	<u>(50,882)</u>	<u>467,623</u>	<u>688,338</u>	<u>356,529</u>	<u>963,834</u>	<u>1,305,918</u>	<u>1,254,693</u>	<u>852,324</u>	<u>7,537,527</u>
Washington % of Total Deferral			16%	15%	18%	16%	15%	13%	15%	17%	16%	15%	16%

Footnote:

(1) Partial month calculation via March 17th filing