



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	Other
1901000	287203	SO	\$4,716	\$107	\$1,258	\$350	\$2,045	\$253	\$690	\$41
1901000	287285	OTHER	\$1	\$	\$	\$	\$	\$	\$	\$
1901000	287286	OTHER	\$8	\$	\$6	\$2	\$	\$	\$	\$1
1901000	287289	CAGW	\$56	\$3	\$41	\$12	\$	\$	\$	\$
1901000	287290	CAGW	-\$136	\$	\$	\$	-\$90	-\$11	\$	\$
1901000	287291	CAGE	\$20	\$20	\$	\$	\$	\$	\$	\$
1901000	287292	CA	\$435	\$	\$	\$	\$435	\$	\$	\$
1901000	287293	UT	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287294	IDU	\$151	\$	\$	\$	\$	\$	\$	\$
1901000	287295	WYP	\$295	\$	\$295	\$	\$	\$	\$	\$
1901000	287298	OR	\$285	\$13	\$200	\$61	\$7	\$1	\$	\$
1901000	287302	JBE	\$45	\$	\$45	\$	\$	\$	\$	\$
1901000	287309	OTHER	\$595	\$	\$	\$	\$	\$	\$	\$595
1901000	287310	SO	\$2	\$	\$	\$	\$1	\$	\$	\$
1901000	287314	OTHER	\$398	\$	\$	\$	\$	\$	\$	\$398
1901000	287323	SO	\$1,556	\$35	\$415	\$115	\$675	\$84	\$228	\$
1901000	287324	SO	\$4,432	\$101	\$1,182	\$329	\$1,922	\$238	\$648	\$
1901000	287326	SO	\$294	\$7	\$22	\$22	\$127	\$16	\$43	\$
1901000	287327	SO	\$913	\$21	\$244	\$68	\$396	\$49	\$134	\$
1901000	287329	SO	-\$90	-\$2	-\$24	-\$7	-\$39	-\$5	-\$13	\$
1901000	287332	SO	\$13,913	\$316	\$3,712	\$1,032	\$6,033	\$748	\$2,035	\$
1901000	287337	SG	\$212	\$4	\$58	\$18	\$88	\$11	\$32	\$
1901000	287338	SG	\$1,314	\$23	\$361	\$109	\$548	\$67	\$202	\$
1901000	287340	BADDEBT	\$3,181	\$97	\$1,103	\$399	\$1,235	\$173	\$225	\$
1901000	287341	SO	\$3,181	\$73	\$857	\$238	\$1,392	\$173	\$470	\$
1901000	287343	CAGE	\$318	\$	\$	\$	\$210	\$26	\$79	\$
1901000	287344	CAGW	\$1,452	\$66	\$1,065	\$322	\$	\$	\$	\$
1901000	287345	SNPD	\$703	\$25	\$201	\$47	\$331	\$33	\$67	\$
1901000	287349	CAEE	\$445	\$	\$	\$	\$284	\$39	\$119	\$
1901000	287350	OTHER	\$124	\$	\$	\$	\$	\$	\$	\$124
1901000	287354	SO	\$7,496	\$170	\$2,000	\$556	\$3,250	\$403	\$1,096	\$
1901000	287357	SO	\$2,160	\$49	\$582	\$162	\$945	\$117	\$319	\$
1901000	287360	TROJID	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287364	SO	\$390	\$9	\$104	\$29	\$169	\$21	\$57	\$
1901000	287370	OTHER	\$1,334	\$	\$	\$	\$	\$	\$	\$1,334
1901000	287373	SO	\$1,719	\$39	\$459	\$128	\$746	\$92	\$252	\$
1901000	287389	OR	\$781	\$	\$781	\$	\$	\$	\$	\$
1901000	287393	CN	\$87	\$2	\$27	\$6	\$42	\$3	\$7	\$
1901000	287396	SO	-\$1,039	-\$24	-\$277	-\$77	-\$450	-\$56	-\$152	\$
1901000	287399	SO	\$3,572	\$81	\$953	\$265	\$1,549	\$192	\$522	\$
1901000	287402	SG	\$19	\$5	\$5	\$2	\$8	\$1	\$3	\$
1901000	287409	CA	\$10	\$10	\$	\$	\$	\$	\$	\$
1901000	287410	IDU	\$159	\$	\$	\$	\$	\$	\$	\$
1901000	287411	WYP	\$497	\$	\$	\$	\$	\$	\$	\$
1901000	287413	SO	\$296	\$79	\$22	\$22	\$128	\$16	\$43	\$
1901000	287415	SE	\$3,572	\$59	\$925	\$283	\$1,473	\$203	\$618	\$
1901000	287417	OTHER	\$177	\$	\$	\$	\$	\$	\$	\$177
1901000	287419	CAEE	\$786	\$	\$	\$	\$502	\$69	\$211	\$
1901000	287422	CA	\$16	\$16	\$	\$	\$	\$	\$	\$



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	Other
1901000	287423	DU	\$164	\$	\$	\$	\$	\$	\$164	\$
1901000	287424	WYP	\$537	\$	\$	\$	\$	\$	\$	\$537
1901000	287429	CAGW	\$716	\$33	\$	\$	\$	\$	\$	\$
1901000	287430	CAEE	\$1,457	\$	\$	\$159	\$	\$	\$	\$
1901000	287431	CA	\$9	\$	\$	\$	\$930	\$	\$128	\$
1901000	287433	CAEW	\$263	\$12	\$	\$	\$	\$	\$	\$
1901000	287435	OTHER	\$63	\$	\$	\$59	\$	\$	\$	\$
1901000	287441	TROJD	\$294	\$28	\$	\$135	\$	\$	\$	\$
1901000	287442	OTHER	\$40	\$	\$	\$	\$	\$	\$	\$
1901000	287444	CAEE	\$53	\$	\$	\$	\$	\$	\$	\$
1901000	287446	CAEE	\$294	\$	\$	\$	\$	\$	\$	\$
1901000	287453	CAEE	\$13	\$	\$	\$	\$	\$	\$	\$
1901000	287454	OTHER	\$53	\$	\$	\$	\$	\$	\$	\$
1901000	287455	WA	\$43	\$	\$	\$	\$	\$	\$	\$
1901000	287456	SO	\$1,014	\$23	\$	\$43	\$	\$	\$	\$
1901000	287457	SO	\$706	\$16	\$	\$75	\$	\$	\$	\$
1901000	287464	SO	\$275	\$	\$	\$188	\$	\$	\$	\$
1901000	287467	CAGE	\$257	\$6	\$	\$19	\$	\$	\$	\$
1901000	287468	OTHER	\$1,569	\$	\$	\$	\$	\$	\$	\$
1901000	287473	OTHER	\$108	\$	\$	\$	\$	\$	\$	\$
1901000	287474	OTHER	\$32	\$	\$	\$	\$	\$	\$	\$
1901000	287475	OTHER	\$18	\$	\$	\$	\$	\$	\$	\$
1901000	287476	OTHER	\$347	\$	\$	\$	\$	\$	\$	\$
1901000	287477	OTHER	\$38	\$	\$	\$	\$	\$	\$	\$
1901000	287478	OTHER	\$38	\$	\$	\$	\$	\$	\$	\$
1901000	287479	OTHER	\$34,770	\$	\$	\$	\$	\$	\$	\$
1901000	287482	CAEE	\$534	\$	\$	\$	\$	\$	\$	\$
1901000	287483	WA	\$2	\$	\$	\$	\$	\$	\$	\$
1901000	287499	SE	\$2,070	\$34	\$	\$	\$	\$	\$	\$
1901000	287681	JBE	\$90	\$4	\$	\$164	\$	\$	\$	\$
1901000	287706	JBE	\$76	\$3	\$	\$19	\$	\$	\$	\$
1901000	287719	SE	\$30	\$1	\$	\$16	\$	\$	\$	\$
1901000	287720	JBE	\$60	\$3	\$	\$2	\$	\$	\$	\$
1901000	287721	JBE	\$9	\$	\$	\$	\$	\$	\$	\$
1901000	287722	JBE	\$13	\$1	\$	\$	\$	\$	\$	\$
1901000	287723	JBE	\$84	\$4	\$	\$3	\$	\$	\$	\$
1901000	287725	JBE	\$825	\$37	\$	\$59	\$	\$	\$	\$
1901000	287726	JBE	\$1,135	\$51	\$	\$177	\$	\$	\$	\$
1901000	287735	JBE	\$8	\$	\$	\$22	\$	\$	\$	\$
1901000	287704	SO	\$103,638	\$1,483	\$18,880	\$5,174	\$50,175	\$6,577	\$19,020	\$1,959
2820000	287704	SO	\$5,528	\$126	\$1,475	\$410	\$2,397	\$297	\$809	\$
2821000	287008	SG	\$4,059	\$71	\$1,116	\$338	\$2,397	\$297	\$809	\$
2821000	287605	DITBAL	\$1,845,519	\$45,392	\$521,219	\$127,927	\$1,692	\$206	\$623	\$
2821000	287608	CAGE	\$6,014	\$	\$	\$	\$	\$	\$	\$
2821000	287692	SO	\$793	\$18	\$	\$59	\$	\$	\$	\$
2821000	287740	CAEE	\$3,446	\$	\$	\$	\$	\$	\$	\$
2821000	287765	CAEE	\$8,315	\$	\$	\$	\$	\$	\$	\$
2821000	287765	SO	\$5,862	\$133	\$1,564	\$435	\$2,542	\$315	\$857	\$
2821000	287766	SO	\$219	\$5	\$59	\$16	\$95	\$12	\$32	\$
2821000	287771	CAEE	\$696	\$	\$	\$	\$445	\$61	\$187	\$



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	Other
2821000	287773	\$ 1,392	\$ 1,392	\$	\$	\$	\$	\$	\$	\$ 1,392
2821000	287785	\$ -842	\$ -842	\$ -1	\$ -11	\$ -3	\$ -18	\$ -18	\$ -86	\$ -1,042
2821000	287788	\$ -3,885	\$ -3,885	\$	\$	\$	\$ -2,481	\$ -2,481	\$ -342	\$ -1,042
2821000 Total		\$ -1,874,042	\$ -1,874,042	\$ -445,574	\$ -523,641	\$ -128,627	\$ -810,384	\$ -113,382	\$ -248,633	\$ 1,392
2831000	287511	\$ -618	\$ -618	\$	\$	\$	\$	\$	\$	\$
2831000	287511	\$ 618	\$ 618	\$	\$	\$	\$ 395	\$ 395	\$ 54	\$ 166
2831000	287570	\$ -866	\$ -866	\$ -866	\$	\$	\$	\$	\$	\$
2831000	287571	\$ -399	\$ -399	\$	\$	\$	\$	\$	\$	\$ -399
2831000	287572	\$ -8,971	\$ -8,971	\$	\$	\$	\$	\$	\$	\$ -8,971
2831000	287573	\$ -2,258	\$ -2,258	\$	\$	\$ -2,258	\$	\$	\$	\$
2831000	287574	\$ -983	\$ -983	\$	\$	\$	\$	\$	\$	\$ -983
2831000	287575	\$ 191	\$ 191	\$	\$	\$	\$ 122	\$ 122	\$ 17	\$ 51
2831000	287576	\$ -781	\$ -781	\$ -18	\$ -208	\$ -58	\$ -339	\$ -339	\$ -42	\$ -114
2831000	287577	\$ 3,702	\$ 3,702	\$	\$ 3,702	\$	\$	\$	\$	\$
2831000	287578	\$ 1,649	\$ 1,649	\$	\$	\$	\$	\$	\$	\$ 1,649
2831000	287579	\$ -983	\$ -983	\$	\$	\$	\$ -983	\$ -983	\$	\$
2831000	287580	\$ 6,316	\$ 6,316	\$	\$	\$	\$ 6,316	\$ 6,316	\$	\$
2831000	287581	\$ 320	\$ 320	\$ 320	\$	\$	\$	\$	\$	\$
2831000	287582	\$ 1,187	\$ 1,187	\$	\$ 1,187	\$	\$	\$	\$	\$
2831000	287584	\$ -753	\$ -753	\$	\$ -753	\$	\$	\$	\$	\$
2831000	287585	\$ -335	\$ -335	\$	\$	\$	\$	\$	\$	\$ -335
2831000	287586	\$ -967	\$ -967	\$	\$	\$	\$ -967	\$ -967	\$	\$
2831000	287588	\$ -143	\$ -143	\$	\$	\$	\$	\$	\$ -143	\$
2831000	287589	\$ -65	\$ -65	\$	\$	\$	\$	\$	\$	\$
2831000	287591	\$ -466	\$ -466	\$	\$	\$	\$	\$	\$	\$ -466
2831000	287592	\$ 165	\$ 165	\$	\$ 165	\$	\$	\$	\$	\$
2831000	287593	\$ -558	\$ -558	\$	\$	\$	\$ -356	\$ -356	\$ -49	\$
2831000	287594	\$ -601	\$ -601	\$	\$	\$	\$	\$	\$	\$ -601
2831000	287596	\$ -84	\$ -84	\$	\$	\$	\$ -384	\$ -384	\$ -53	\$ -161
2831000	287597	\$ -38	\$ -38	\$	\$	\$	\$	\$	\$	\$ -38
2831000	287613	\$ 153	\$ 153	\$ 7	\$ 112	\$ 34	\$	\$	\$	\$
2831000	287614	\$ -6,377	\$ -6,377	\$ -145	\$ -1,701	\$ -473	\$ -2,765	\$ -2,765	\$ -343	\$ -933
2831000	287616	\$ 9,590	\$ 9,590	\$ 218	\$ 2,559	\$ 712	\$ 4,158	\$ 4,158	\$ 515	\$ 1,403
2831000	287618	\$ -2,277	\$ -2,277	\$	\$ -2,277	\$	\$	\$	\$	\$
2831000	287624	\$ -411	\$ -411	\$	\$	\$	\$ -411	\$ -411	\$	\$
2831000	287634	\$ -4,360	\$ -4,360	\$ -76	\$ -1,199	\$ -363	\$ -1,818	\$ -1,818	\$ -221	\$ -669
2831000	287635	\$ -2,884	\$ -2,884	\$	\$	\$	\$ -1,778	\$ -1,778	\$ -221	\$ -670
2831000	287636	\$ -1,089	\$ -1,089	\$	\$	\$	\$ -695	\$ -695	\$ -96	\$ -292
2831000	287639	\$ 100	\$ 100	\$	\$	\$	\$	\$	\$	\$
2831000	287647	\$ -14	\$ -14	\$	\$	\$	\$	\$	\$	\$
2831000	287650	\$ -173	\$ -173	\$ -12	\$ -184	\$ -56	\$ -294	\$ -294	\$ -40	\$ -123
2831000	287653	\$ -865	\$ -865	\$	\$	\$	\$ -43	\$ -43	\$ -5	\$ -16



Deferred Income Tax Balance (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Utah	Idaho	WV-All	Other
2831000	287654	DTL 425.260 Lakeview Buyout						
2831000	287656	DTL 425.260 Joseph Settlement						
2831000	287661	DTL 425.360 Hermiston Swap						
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC						
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC						
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC						
2831000	287669	DTL 210.180 PRE MEM						
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt						
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay						
2831000	287681	DTL 425.380 Idaho Customer Balancing Acc						
2831000	287685	DTL 610.130, REG ASSET, SCH 781 INCENT						
2831000	287697	DTL 610.135, REG ASSET, SB 1149						
2831000	287706	DTL 610.100 COAL MINE DEVT PMI						
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES						
2831000	287719	DTL 910.910 PMI SEC. 471 INV ADJ						
2831000	287720	DTL 610.100 PMI DEVT COST AMORT						
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL						
2831000	287722	DTL 505.510 PMI VAC ACCRUAL						
2831000	287723	DTL 920.100 PMI SEC. 283A						
2831000	287725	DTL 205.411 PMI SEC. 283A						
2831000	287726	DTL PMI PP&E						
2831000	287728	DTL 415.800 GRID WST						
2831000	287729	DTL 610.142 UT HOME						
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM						
2831000	287735	DTL 910.905 PMI Cost Depletion						
2831000	287737	DTL 415.803 RTO Grid West NIR-W/O-WA						
2831000	287747	DTL 705.240 CA Energy Program						
2831000	287750	DTL 425.310 Hydro Relicensing Obligation						
2831000	287751	DTL 605.710 Reverse Accrued Final Reclam						
2831000	287760	DTL 415.896 WA - Chetahis Plant Rev Req						
2831000	287762	DTL 705.260 Reg Asset						
2831000	287763	DTL 715.720 NW Power						
2831000	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS						
2831000	287772	DTL 505.800 State Tax Ded on Fed TR						
2831000	287774	DTL 610.122N Contingency Tracking FERC 2						
2831000	287779	DTL 415.850 Unrec Pft						
2831000	287781	DTL 415.870 Def CA						
2831000	287782	DTL 415.871 Def Wy						
2831000	287783	DTL 415.880 Def Ut						
2831000	287784	DTL 415.900 OR SB RE						
2831000	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST						
2831000	287787	DTL 415.895 OR_RCAC SEP-DEC 07						
2831000	287789	DTL 415.804 RTO GW						
2831000	287790	DTL 415.805 RTO Grid West NIR - WY						
2831000	287791	DTL 415.808 RTO GW						
2831000	287941	DTL 430.111 Reg Asset - SB 1149 Balance						
2831000	287942	DTL 430.112 Reg Asset - Other - Balance						
2831000	287943	DTL 430.113 Reg Asset - Def NPC Balance						
2831000	287990	DTL - PMI Def Tax						
2831000 Total			-\$19,616	-\$2,106	-\$17,421	-\$4,080	-\$16,770	-\$20,749



Investment Tax Credit Balance (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-Ail	FERC	Other
2551000	285602	ACC DEF ITC - FED ITC84	(\$2,085)	(\$69)	(\$1,480)	(\$296)	\$0	\$0	\$0	(\$228)	\$0
2551000	285603	ACC DEF ITC - FED ITC85	(\$1,601)	(\$87)	(\$1,084)	(\$214)	\$0	\$0	\$0	(\$186)	\$0
2551000	285604	ACC DEF ITC - FED ITC85	(\$1,839)	(\$100)	(\$1,245)	(\$246)	\$0	\$0	\$0	(\$213)	\$0
2551000	285605	ACC DEF ITC - FED ITC86	(\$1,624)	(\$78)	(\$1,049)	(\$213)	\$0	\$0	\$0	(\$252)	\$0
2551000	285606	ACC DEF ITC - FED ITC88	(\$240)	(\$10)	(\$147)	(\$36)	\$0	\$0	\$0	(\$40)	\$0
2551000	285607	ACC DEF ITC - FED ITC89	(\$521)	(\$25)	(\$294)	(\$80)	\$0	\$0	\$0	(\$108)	\$0
2551000	285608	ACC DEF ITC - FED ITC90	(\$333)	(\$5)	(\$53)	(\$13)	(\$156)	(\$47)	\$0	(\$58)	\$0
2551000	285609	ACC DEF ITC - FED SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000 Total			(\$8,242)	(\$373)	(\$5,351)	(\$1,097)	(\$156)	(\$47)	(\$1,085)	\$0	\$0