



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Asset	JARS Reg Alloc Fct Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4101000	105120	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
4101000	105122	Book Depreciation	\$47,043	\$818	\$12,933	\$3,912	\$19,613	\$2,389	\$7,216	\$173
4101000	105123	Repair Deduction	(\$2,413)	(\$42)	(\$663)	(\$201)	(\$1,006)	(\$123)	(\$370)	\$0
4101000	105125	Sec 48 (a) Adj - Repair Deduction	\$615,608	\$12,365	\$167,363	\$38,866	\$263,169	\$31,203	\$87,464	\$1,802
4101000	105137	Tax Depreciation	\$1,894	\$43	\$505	\$161	\$821	\$102	\$277	\$5
4101000	105126	Capitalized Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051250	282DIT ACRS Property-Electric	\$9,549	\$427	\$6,691	\$2,045	\$250	\$34	\$105	\$2
4101000	105126	282DIT PMID Depreciation-Tax	\$35,850	\$762	\$9,257	\$2,563	\$16,036	\$1,897	\$5,219	\$99
4101000	105141	AFUDC Debt	\$1,002	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105115	Flow-through-CA	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$52
4101000	1051151	Flow-through-FERC	(\$1,003)	\$0	\$0	\$0	\$0	(\$1,003)	\$0	\$0
4101000	1051152	Flow-through-ID	\$4,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051153	Flow-through-OR	(\$1,940)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,940)
4101000	1051154	Flow-through-UT	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0
4101000	1051155	Flow-through-WA	\$330	\$0	\$0	\$330	\$0	\$0	\$0	\$0
4101000	1051156	Flow-through-WY	\$1,720	\$0	\$0	\$0	\$0	\$0	\$1,720	\$0
4101000	1051157	Flow-through-WYU	\$1,662	\$0	\$0	\$0	\$0	\$0	\$1,662	\$0
4101000	1051158	Flow-through-WYU	\$1,763	\$40	\$470	\$131	\$765	\$95	\$258	\$5
4101000	105143	282Basis Intangible Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105145	282DIT Acquisition Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105152	Gain / (Loss) on Prop. Disposition	\$13,664	\$311	\$3,651	\$1,015	\$5,934	\$735	\$2,002	\$37
4101000	105152	Gain / (Loss) on Prop. Disposition	\$166	\$3	\$43	\$13	\$69	\$9	\$29	\$1
4101000	105165	Coal Mine Extension	\$983	\$16	\$257	\$79	\$409	\$56	\$172	\$3
4101000	105170	Coal Mine Extension Costs	\$277	\$12	\$194	\$59	\$7	\$1	\$3	\$0
4101000	105171	PHI Coal Mine Extension Costs	\$19,589	\$445	\$5,227	\$1,454	\$8,485	\$1,053	\$2,865	\$53
4101000	105175	Removal Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105176	282Steam Rights Blundell Geothermal BK.D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105180	282Steam Rights Blundell Geothermal TX.D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105205	282Development-30% Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105220	282CHOLLA APS TAX LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1052201	190Cholla GE Tax Lease	\$26	\$0	\$0	\$0	\$17	\$2	\$7	\$0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105330	282EPUID	\$409	\$9	\$109	\$30	\$177	\$22	\$60	\$1
4101000	105470	Book Gain/Loss on Land Sale	\$2,993	\$0	\$0	\$0	\$1,982	\$246	\$747	\$18
4101000	10200	IGC Tax Percentage Depletion Deduct	\$66	\$0	\$0	\$0	\$44	\$5	\$16	\$0
4101000	10205	SPC Tax Percentage Depletion Deduct	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	10205	IGC Trapper Mining Stock Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	149030	190Distribution O&M	\$444	\$0	\$0	\$0	\$263	\$39	\$119	\$2
4101000	205025	PMI-Fuel Cost Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205100	190Coal Pile Inventory	\$474	\$0	\$0	\$0	\$303	\$42	\$127	\$3
4101000	205200	M&S INVENTORY WRITE-OFF	\$117	\$5	\$82	\$25	\$3	\$0	\$1	\$0
4101000	205411	190PMISec263A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210100	283PREPAID IBEW 57 MEDICAL	\$268	\$6	\$72	\$20	\$116	\$14	\$39	\$1
4101000	210105	283OR PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	Self Insured Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210130	283UT PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210140	283WY PSC Prepaid Taxes	\$713	\$16	\$190	\$63	\$309	\$38	\$104	\$2
4101000	210180	283Prepaid Taxes-Property Taxes	\$1,776	\$40	\$474	\$132	\$770	\$95	\$260	\$5
4101000	210200	190Bad Debt Allowance	\$443	\$13	\$154	\$56	\$172	\$17	\$31	\$0
4101000	305100	190Amort of Projects-Klamath Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	310102	282DIT IGC Prop Plant Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320115	283INTERIM PROVISION_TOTAL REG ASSETS_LI	\$18,663	\$424	\$4,980	\$1,385	\$8,083	\$1,003	\$2,730	\$51
4101000	320216	190R&E Expense Sec174 Deduction	\$572	\$13	\$153	\$42	\$248	\$31	\$84	\$2
4101000	411510	190DEF REG ASSET-TRANSIM SVC DEPOSIT	\$3,464	\$79	\$924	\$257	\$1,502	\$186	\$507	\$9
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	\$622	\$11	\$171	\$52	\$259	\$32	\$95	\$2
4101000	415300	283Hazardous Waste/Environmental Cleanup	\$52	\$0	\$0	\$0	\$35	\$4	\$13	\$0
4101000	415501	283WY PCAM Def Net Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415555	190Def Intervenor Funding Grants-OR	\$208	\$0	\$0	\$208	\$0	\$0	\$0	\$0
4101000	415660	CA Deferred Intervenor Funding	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0
4101000	415701	CA Deferred Intervenor Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fct Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4101000	415702	REG ASSET - LAKE SIDE LIQ. - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415703	Goodhue Hills Liquidation Damages - WY	\$194	\$0	\$0	\$0	\$0	\$0	\$194	\$0
4101000	415801	190CONTRA RTO GRID WEST NR ALLOWANCE	\$20	\$1	\$15	\$4	\$0	\$0	\$0	\$0
4101000	415803	283RTO Gridwest NR Writeoff WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415804	RTO Gridwest NR Writeoff OR	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0
4101000	415805	RTO Grid West Noles Receivable - WY	\$70	\$0	\$0	\$0	\$0	\$0	\$70	\$0
4101000	415806	RTO Grid West Noles Receivable - ID	\$21	\$0	\$0	\$0	\$0	\$21	\$0	\$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	\$519	\$0	\$0	\$0	\$0	\$0	\$519	\$0
4101000	415840	Reg Asset-Deferred OR Independent Evalua	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415850	Unrecovered Plant Powerdala	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415872	Deferred Excess Net Power Costs - WY 08	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415873	Deferred Excess Net Power Costs - WA Hyd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	\$584	\$0	\$0	\$0	\$0	\$0	\$0	\$584
4101000	415880	Deferred UT Independent Evaluation Fee	\$31	\$0	\$0	\$31	\$0	\$0	\$0	\$0
4101000	415891	WY - 2006 Transition Severance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415892	Deferred Excess Net Power Costs - ID 09	\$993	\$0	\$0	\$0	\$0	\$0	\$0	\$993
4101000	415895	OR_RCAC SEP-DEC 07 DEFERRED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415896	WA - Chehalis Plant Revenue Requirement	\$6,831	\$0	\$0	\$0	\$0	\$0	\$0	\$6,831
4101000	415900	OR SB 408 Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425100	190Deferred Regulatory Expense-IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425110	190Tenant Lease Allow-PSU Call Cntr	\$11	\$1	\$7	\$2	\$11	\$184	\$2	\$0
4101000	425125	Deferred Coal Cost - Arch	\$2,097	\$0	\$0	\$0	\$1,339	\$562	\$0	\$0
4101000	425200	OTHER ENVIRONMENTAL LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425205	190PopDamageRepairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425210	190Amort of Debt Discount & Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425215	283Unannounced Joint Use Pole Contact Revenu	\$68	\$2	\$19	\$5	\$32	\$3	\$6	\$0
4101000	425225	Duke/Hermiston Contract Renegotiation	\$286	\$13	\$210	\$63	\$0	\$0	\$0	\$0
4101000	425250	190TGS Buyout-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425260	190Lakeview Buyout-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425295	BPA Conservation Rate Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425380	190Idaho Customer Bal Act	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
4101000	425700	283Trojan-Special Assessment-DOE-IRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425800	190RTO Gridwest NR Allowance for Doubtful	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430100	283Weatherization	\$7,099	\$161	\$1,884	\$527	\$3,079	\$382	\$1,038	\$19
4101000	430110	Reg Asset Balance Reclas	\$994	\$23	\$265	\$74	\$431	\$53	\$145	\$3
4101000	430111	Reg Asset - SB 1149 Balance Reclas	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$26
4101000	430112	Reg Asset - Other - Balance Reclas	\$993	\$0	\$0	\$0	\$0	\$0	\$0	\$993
4101000	430113	Reg Asset - Def NFC Balance Reclas	\$988	\$0	\$0	\$0	\$0	\$0	\$0	\$988
4101000	505100	190Energy West Accrued Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505115	283Sales & Use Tax Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505125	190Accrued Royalties	\$1,917	\$0	\$0	\$0	\$1,224	\$169	\$514	\$10
4101000	505140	190Purchase Card Trans Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505145	Misc. Non-Current Accrued Liability	\$316	\$16	\$84	\$23	\$137	\$17	\$46	\$1
4101000	505150	WV Contract Termination Fee Accrual	\$701	\$16	\$187	\$52	\$304	\$38	\$102	\$2
4101000	505170	190Bonus Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505400	190Federal Income Tax Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505510	190PMI Vacation/Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505600	190Vacation Sickness & PT Accrual	\$202	\$5	\$54	\$15	\$88	\$11	\$30	\$1
4101000	505700	190Accrued Retention Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605100	190Trojan Decommissioning Amort	\$736	\$34	\$539	\$63	\$0	\$0	\$0	\$0
4101000	605710	283Reverse Accrued Final Reclamation	\$4,148	\$0	\$0	\$0	\$2,649	\$95	\$1,112	\$22
4101000	6057101	283PMI Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610000	283PMI AMORT DEVELOPMENT	\$1,331	\$60	\$533	\$85	\$35	\$5	\$15	\$0
4101000	6101001	190NOPA 103-99-00 RAR	\$22	\$1	\$6	\$2	\$10	\$3	\$0	\$0
4101000	610110	282PTax NOPAs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610111	282PMI SALE OF ASSETS	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610114	PMI EITF Pre striping Cost	\$84	\$4	\$59	\$18	\$2	\$0	\$1	\$0
4101000	610135	283SB1149 Coals-OR OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$372
4101000	610140	190 OR Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fct Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4101000	610142	283Reg Liability-UT Home Energy Lifetime	\$152	\$0	\$0	\$0	\$152	\$0	\$0	\$0
4101000	610143	283Reg Liability-WA Low Energy Program	\$130	\$0	\$0	\$130	\$0	\$0	\$0	\$0
4101000	610145	190Reg Liab - OR Balance Consol	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610146	190COR Reg Asset/Liability Consol	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$363
4101000	708200	190COR Gain on Sale of Halsey-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708210	190Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708231	190West Valley Lease Reduction-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708232	WEST VALLEY LEASE REDUCTION - CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708233	West Valley Lease Reduction - ID	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0
4101000	708234	West Valley Lease Reduction - WY	\$518	\$0	\$0	\$0	\$0	\$0	\$518	\$0
4101000	708235	WEST VALLEY LEASE REDUCTION - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708240	283CA Alternative Rate for Energy Progra	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708250	A&G Credit - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708252	A&G CREDIT - CA	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0
4101000	708253	A&G Credit - ID	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0
4101000	708264	A&G Credit - WY	\$560	\$0	\$0	\$0	\$0	\$0	\$560	\$0
4101000	708300	Reg. Liability - Deferred Benefit Arch S	\$2,185	\$0	\$0	\$0	\$1,368	\$182	\$560	\$12
4101000	708310	Reg Liab - UT Gain on Sale of Asset	\$387	\$0	\$0	\$0	\$387	\$0	\$0	\$0
4101000	708320	Reg Liab - ID Gain on Sale of Asset	\$59	\$0	\$0	\$0	\$0	\$59	\$0	\$0
4101000	708330	Reg Liab - WY Gain on Sale of Asset	\$134	\$0	\$0	\$0	\$0	\$0	\$134	\$0
4101000	715050	Microsoft Software License Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	715100	190UNIVERSITY OF WY CONTRACT INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	7151001	MCI Fogywire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	715390	190MISC DEFERRED CREDITS	\$209	\$10	\$153	\$46	\$0	\$0	\$0	\$0
4101000	715800	190Reading Contract	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720100	283FAS 106 Accruals	\$64	\$0	\$0	\$5	\$28	\$3	\$0	\$0
4101000	720200	190Deferred Compensation Payout	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	\$189	\$4	\$51	\$14	\$82	\$10	\$28	\$1
4101000	720400	190Severance	\$88	\$2	\$24	\$7	\$38	\$5	\$13	\$0
4101000	720500	190Accrued CIC Severance	\$319	\$7	\$85	\$24	\$138	\$17	\$47	\$1
4101000	740100	283Post Merger Debt Loss	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910240	190Legal Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	9102401	283Legal Reserve	\$385	\$9	\$103	\$29	\$167	\$21	\$56	\$1
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	\$2,128	\$0	\$0	\$0	\$0	\$0	\$0	\$2,128
4101000	910580	190Vesluch workers comp reserve	\$97	\$2	\$26	\$7	\$42	\$5	\$14	\$0
4101000	910905	283PMI BCC Underground Mine Cost Deplet	\$51	\$2	\$36	\$11	\$1	\$0	\$0	\$0
4101000	910925	190CA Retaind	\$36	\$2	\$25	\$8	\$1	\$0	\$0	\$0
4101000	920110	BRIDGER COAL COMPANY EXTRACTION TAXES PA	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	920180	190MEHC Long Term Incentive Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	930100	190OR BETC Credit	\$822,660	\$17,233	\$223,056	\$54,190	\$340,689	\$40,137	\$119,909	\$2,403
4101000 Total			\$822,660	\$17,233	\$223,056	\$54,190	\$340,689	\$40,137	\$119,909	\$2,403
4111000	105110	282DIT Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105115	Depreciation Flow-Through - CA	(\$16)	(\$16)	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105100	30% Capitalized Labor Costs	(\$7,810)	(\$177)	(\$2,084)	(\$580)	(\$3,387)	(\$420)	(\$1,142)	(\$21)
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	(\$5,533)	\$0	\$0	(\$5,533)	\$0	\$0	\$0	\$0
4111000	1051151	Depreciation Flow-Through - FERC	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
4111000	1051152	Depreciation Flow-Through - ID	\$97	\$0	\$0	\$0	\$0	\$97	\$0	\$0
4111000	1051153	Depreciation Flow-Through - OR	\$433	\$0	\$433	\$0	\$0	\$0	\$0	\$0
4111000	1051154	Depreciation Flow-Through - OTHER	\$1,906	\$0	\$0	\$0	\$0	\$0	\$0	\$1,906
4111000	1051155	Depreciation Flow-Through - UT	(\$2,954)	\$0	\$0	(\$2,954)	\$0	\$0	\$0	\$0
4111000	1051156	Depreciation Flow-Through - WA	(\$70)	\$0	\$0	(\$70)	\$0	\$0	\$0	\$0
4111000	1051157	Depreciation Flow-Through - WY	\$393	\$0	\$0	\$0	\$0	\$0	\$393	\$0
4111000	1051158	Depreciation Flow-Through - WYU	\$28	\$0	\$0	\$0	\$0	\$0	\$28	\$0
4111000	1051159	Depreciation Flow-Through - WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105120	Book Depreciation	(\$203,345)	(\$5,704)	(\$56,466)	(\$16,109)	(\$54,612)	(\$10,526)	(\$29,429)	(\$522)
4111000	105120	282DIT PMIDepreciation-Book	(\$5,806)	(\$260)	(\$4,069)	(\$1,244)	(\$152)	(\$21)	(\$64)	(\$1)
4111000	1051250	282DIT ACRS Property-Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105125	Tax Depreciation	(\$4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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4111000	105126	282PMI Tax Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105123	Sec 481a Adj - Repair Deduction	(\$3,778)	(\$1,039)	\$0	\$0	(\$1,578)	(\$192)	(\$580)	(\$14)
4111000	105130	CIAC	(\$20,332)	(\$5,806)	\$0	\$0	(\$9,566)	(\$943)	(\$1,939)	\$0
4111000	105140	Reimbursements/Highway Relocation	(\$1,949)	(\$69)	\$0	\$0	(\$130)	(\$90)	(\$186)	\$0
4111000	105142	Avoided Costs	(\$30,560)	(\$7,892)	\$0	\$0	(\$13,670)	(\$1,617)	(\$4,449)	(\$85)
4111000	105143	282Basis Ineligible Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105145	282DIT Acquisition Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105146	Capitalization of Test Energy	(\$71)	(\$1)	\$0	\$0	\$0	\$0	(\$11)	\$0
4111000	105152	Gain/Loss on Disposition	(\$4,193)	(\$95)	(\$1,119)	(\$311)	(\$1,818)	(\$225)	(\$613)	(\$11)
4111000	105165	Coal Mine Development	(\$270)	(\$6)	(\$56)	(\$29)	(\$1)	(\$21)	(\$64)	(\$1)
4111000	105170	Coal Mine Reopening Face (Extension)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105181	282Steam Rights Blundell Geothermal Bk D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105185	282Steam Rights Blundell Geothermal Tx D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105205	282Repair Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105205	282Development-30% Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105220	282CHOLLA TAX LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1052201	190Cholla GE Tax Lease	(\$538)	\$0	\$0	\$0	(\$357)	(\$44)	(\$134)	(\$3)
4111000	1052202	190Cholla GE Tax Lease - PROV TO RETURN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105310	281Emergency Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105330	282EPUID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105340	282FERC Portion South Georgia-UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105340	282FERC Portion South Georgia-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105350	282Book Gain/Loss on Land Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105370	282BOOK COST DEPLETION ADDBACK	(\$1,002)	\$0	\$0	\$0	(\$640)	(\$86)	(\$269)	(\$5)
4111000	110100	BOOK DEPLETION - SRC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	110105	SRC Book Depletion for step up basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	110205	283 Tax Depletion - SRC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	120105	Willow Wind Account Receivable	(\$40)	\$0	\$0	\$0	(\$40)	\$0	\$0	\$0
4111000	145030	190Distribution O&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	205411	190COAL PILE INVENTORY	(\$455)	\$0	\$0	\$0	(\$291)	(\$40)	(\$122)	(\$2)
4111000	205411	190PMI Sec263A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210000	283PREPAID IBEW 57 MEDICAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210100	283OR PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210105	190 Self Insured Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210110	283WA UTC Prepaid Taxes	(\$3)	\$0	\$0	\$0	(\$3)	\$0	\$0	\$0
4111000	210120	283ID PUC Prepaid Taxes	(\$25)	\$0	\$0	\$0	\$0	(\$25)	\$0	\$0
4111000	210130	283WY PSC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210140	283Prepaid Taxes-CA-GPS alloc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210150	190 Other - Pension(Prepaid)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210180	283Prepaid Taxes-Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210200	190Bad Debt Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	220100	190Production Tax Credit Carryforward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	287492	283 Book/Tax Gain on Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	305910	283INTERIM PROVISION_TOTAL REG ASSET_LIA	(\$13,878)	(\$315)	(\$3,703)	(\$1,030)	(\$6,018)	(\$748)	(\$2,030)	(\$38)
4111000	320115	190REG LIABILITY	(\$5,957)	(\$122)	(\$1,429)	(\$397)	(\$2,323)	(\$288)	(\$784)	(\$15)
4111000	320116	283May 2000 Transition Plan Costis-ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320130	283May 2000 Transition Plan Costis-OR	(\$1,477)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320140	283May 2000 Transition Plan Costis-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320160	283May 2000 Transition Plan Costis-WYE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320170	283May 2000 Transition Plan Costis-WYW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320210	190R & E Expense Sec. 174 Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320220	283GLENROCK EXCLUDING RECLAMATION-UT	(\$385)	\$0	\$0	\$0	(\$385)	\$0	\$0	\$0
4111000	320230	190FAS 87/88 WriteOff-UT rate order	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	330100	283Amort of Pollution Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415110	283Def Reg Asset-Transm Svc Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415120	283Def Reg Asset-Foote Creek Contract	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415300	283Hazardous Waste/Envir. Cleanup	(\$211)	(\$5)	(\$56)	(\$16)	(\$91)	(\$11)	(\$31)	(\$1)
4111000	415301	190Hazardous Waste/Environmental-WA	(\$225)	\$0	\$0	(\$225)	\$0	\$0	\$0	\$0
4111000	415300	283Cholla PHL Trans-APS Amort	(\$355)	\$0	\$0	\$0	(\$235)	(\$25)	(\$89)	(\$2)
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	\$0	\$0	\$0	(\$20)	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fct Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4111000	415555	WY PCAM Def Net Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415570	190Trail Mountain Closing Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415585	190Reg Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415605	283Regulatory Asset 186.2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415610	190Deferred Regulatory Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415640	283IDAI COSTS-DEFERRED ACCESS-CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415650	283SB1149-RELATED REG ASSETS-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415680	190Def Intervenor Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415691	190Idaho Intervenor Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415700	190Reg Assets BPA balancing accounts-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415701	CA Deferred Intervenor Funding	(\$543)	\$0	\$0	\$0	\$0	\$0	\$0	(\$543)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	(\$66)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415750	190Reg Assets BPA balancing accounts-IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415800	RTO Grid West N/R Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	4158001	283RTO Gridwest N/R Allowance for Doubif	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415802	190Contra RTO Grid West N/R Writeoff WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415805	RTO Grid West N/R Writeoff WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415820	Contra Pension Reg Asset MMT & CTG - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415821	Contra Pension Reg Asset MMT & CTG - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415822	Reg Asset - Pension MMT - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415823	Contra Pension Reg Asset CTG - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415824	Contra Pension Reg Asset MMT & CTG - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415825	Contra Pension Reg Asset CTG - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415828	Reg Asset Post Retirement MMT - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415829	Reg Asset - Post - Ret MMT - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415850	Unrecovered Plant-Powerdale	(\$1,133)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,133)
4111000	415860	Environmental Liability (Percro)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415861	Environmental Liability-WA (Percro)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415870	Deferred Excess Net Power Costs-CA	(\$808)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415871	Deferred Excess Net Power Costs-WY	(\$5,277)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415872	Deferred Excess Net Power Costs - WY 08	(\$5,412)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	(\$627)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415880	Deferred UT Independent Evaluation Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415890	ID MEHC 2006 Transition Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415891	WY - 2006 Transition Severance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415900	OR SB 409 Recovery	(\$1,143)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,143)
4111000	425110	190Tenant Lease Allow-PSU Call Cntr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425125	Deferred Coal Cost - Arch	(\$3,078)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425201	190Centralia Site Loss	(\$468)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425205	190Other Environmental Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425206	190PropDamageRepairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425210	190Amount of Debt Discount & Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425215	283Unamed Joint Use Pole Contact Revnu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425220	190Deferred Projects-SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425225	190Duke Hermiton Contract Reregulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425250	283TGS BUYOUT-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425260	283LAKEVIEW BUYOUT-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425285	283JOSEPH SETTLEMENT-SG	(\$6)	\$0	\$0	\$0	\$0	\$0	\$0	(\$6)
4111000	425290	190BPA Conservation Rate Credit	(\$52)	\$0	\$0	\$0	\$0	\$0	\$0	(\$52)
4111000	425295	283Mead Phoenix Availability & Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	4253001	190Hemiston Swap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425360	190Idaho Customer Bat Acct	(\$3)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3)
4111000	425700	283Trojan-Special Assessment-DOE-IRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430100	283Weatherization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430110	Reg Asset Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505100	190Trail Mountain Accrued Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505115	283Sales & Use Tax Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fct. Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4111000	505125	190Accrued Royalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505140	190Purchase Card Trans Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505150	190Misc Current and Accrued Liability-SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505400	190Bonus Liability	(\$15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505500	190Federal Income Tax Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505510	190PWVacation Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505600	190Vacation Sickleave & PT Accrual	(\$26)	(\$1)	(\$18)	(\$5)	(\$1)	(\$0)	(\$0)	(\$0)
4111000	605100	283TROJAN DECOMMISSIONING AMORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605110	REVERSE ACCRUED FINAL RECLAMATION	(\$1,332)	(\$61)	(\$977)	(\$295)	\$0	\$0	\$0	\$0
4111000	610000	283PJM Development Costs	(\$4,260)	\$0	\$0	(\$2,720)	(\$375)	(\$375)	(\$23)	\$0
4111000	610005	283PJM Development Costs	(\$1,687)	(\$76)	(\$1,82)	(\$361)	(\$44)	(\$16)	(\$0)	\$0
4111000	610100	283Sec 174-94-98 & 99-00 RAR	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
4111000	610111	282PJM Amort/Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610114	282PJM Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610114	PMI EITF04-06 Pre-Stripping Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610130	283781 Shopping Incentive-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610135	283 SB1149Costs-OROTHER	(\$26)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610140	190OR Rate Refunds	(\$372)	\$0	\$0	\$0	\$0	\$0	\$0	(\$372)
4111000	610141	180WA Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610142	283Reg Liability-UT Home Energy Lifeline	(\$87)	\$0	\$0	\$0	\$0	\$0	\$0	(\$87)
4111000	610143	283Reg Liability-WA Low Energy Program	(\$157)	\$0	\$0	(\$157)	\$0	\$0	\$0	\$0
4111000	610145	190Reg Liab_OF Balance Control	(\$126)	\$0	\$0	(\$126)	\$0	\$0	\$0	\$0
4111000	610146	OR Reg Asset/Liability Consolidation	(\$994)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610148	Reg Liability - Def NPC Balance Reclss	(\$88)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610149	Reg Liability - SB 1149 Balance Reclss	(\$26)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705200	190OR Gain on Sale of Halsey-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705210	190Property Insurance	(\$42)	(\$1)	(\$11)	(\$3)	(\$16)	(\$2)	(\$6)	(\$0)
4111000	705230	180West Valley Lease Reduction-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705232	190West Valley Lease Reduction-CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705233	190West Valley Lease Reduction-ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705234	190West Valley Lease Reduction-WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705235	190West Valley Lease Reduction-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705240	283CA Alternative Rate for Energy Progra	(\$472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705252	180A&G Credit WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705253	190A&G Credit CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705254	190A&G Credit ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705260	MEHC Transition Costs-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705265	Reg Liability - OR Energy Conservation C	(\$242)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705300	Reg Liability - Deferred Benefit_Arch S	(\$16)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705305	Reg Liability-CA Gain on Sale of Asset	(\$1,485)	\$0	(\$18)	\$0	\$0	(\$131)	(\$399)	\$0
4111000	705310	Reg Liability-UT Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705320	Reg Liability-WY Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	706300	Reg Liability-ID Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	716060	180Microsoft Software License Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715100	180University of WY Contract Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	7151001	190MCI FOG WIRE LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715710	190NW Power Act(BPA Regional Crs)-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	(\$343)	\$0	\$0	\$0	\$0	\$0	\$0	(\$343)
4111000	7157201	283NW Power Act (BPA Regional Crs) - WA	(\$500)	\$0	\$0	\$0	\$0	\$0	\$0	(\$500)
4111000	720100	190Sale of Emission Allowances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720200	283FAS 106 Accruals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720300	190Deferred Compensation Payout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720400	190Pension/Retirement (Accrued/Prepaid)	(\$24)	(\$1)	(\$6)	(\$2)	(\$11)	(\$1)	(\$4)	\$0
4111000	720500	190SERP - Cash Basis	(\$188)	(\$4)	(\$51)	(\$14)	(\$82)	(\$10)	(\$28)	(\$1)
4111000	720500	190Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720590	190Accrued CIC Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	740100	283Post Merger Debt Loss	(\$1,057)	\$0	\$0	(\$76)	(\$473)	(\$56)	(\$154)	\$0
4111000	910530	190Injuries & Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	910560	SMUD REVENUE IMPUTATION-UT REG LIAB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	910580	180Wasatch workers comp reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	910805	283PJM BCC Underground Mine Cost Deplet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fct Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other
4111000	910910									
	190PMISec 471 Adjustment									
	190PMI Miscellaneous									
	190PMI WY Extractions Tax									
4111000	920110									
	JBE									
4111000	920150									
	190FAS112 Book Reserve Postretirement Ba									
4111000	930100									
	190OR BETC Credit									
4111000 Total		(\$345,332)	(\$9,825)	(\$93,432)	(\$31,838)	(\$136,163)	(\$16,388)	(\$53,726)	(\$758)	(\$2,180)



Investment Tax Credit Amortization (Actuals)

Twelve Months 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	FERC	Other
		DIGU									
4114000	DEF ITC-EL-FED-CR 0		(\$1,874)	\$0	\$0	\$0	(\$1,565)	(\$191)	(\$105)	(\$14)	\$0
4114000 Total			(\$1,874)	\$0	\$0	\$0	(\$1,565)	(\$191)	(\$105)	(\$14)	\$0