

Miscellaneous Deferred Debits & Regulatory Assets

Deferred Debits	Washington Allocated
<u>Asset</u>	<u>Amount</u>
Mill Fork Coal Lease	2,212,765
MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	1,480,519
TRAIL MTN MINE UNRECOVERED INVEST	1,007,269
HERMISTON SWAP	671,313
DEFERRED COAL COSTS - WYODAK SETTLEMENT	577,809
Misc. Buyouts	576,210
Tri State Firm Wheeling	201,418
Deferred Longwall Costs	100,336
Hayden Fuel Contract Negotiation Costs	90,042
Remaining Misc.Debits	172,412
<i>Deferred Debits Being Rejected</i>	<u>7,090,093</u>

Regulatory Assets	Amount
<u>Asset</u>	<u>Amount</u>
CHOLLA PLANT TRANSACTION COSTS	1,509,131
TRAIL MOUNTAIN MINE CLOSURE COSTS	924,373
TRAIL MTN MINE UNRECOVERED INVEST	224,771
ENVIRONMENTAL REG ASSETS	804,517
<i>Total Reg Assets Being Rejected</i>	<u>3,462,792</u>