

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	226,563,997	23,209,610	249,773,607
3 Interdepartmental	-		
4 Special Sales	70,040,265		
5 Other Operating Revenues	12,557,132		
6 Total Operating Revenues	<u>309,161,393</u>		
7			
8 Operating Expenses:			
9 Steam Production	39,215,319		
10 Nuclear Production	-		
11 Hydro Production	5,398,239		
12 Other Power Supply	127,021,270		
13 Transmission	19,293,803		
14 Distribution	11,393,848		
15 Customer Accounting	7,834,493	112,528	7,947,021
16 Customer Service & Info	511,164		
17 Sales	-		
18 Administrative & General	15,084,789		
19 Total O&M Expenses	<u>225,752,925</u>		
20 Depreciation	28,617,546		
21 Amortization	3,956,601		
22 Taxes Other Than Income	12,766,082	898,908	13,664,990
23 Income Taxes - Federal	2,564,717	7,769,361	10,334,078
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	5,647,706		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(399,649)		
28 Total Operating Expenses:	<u>278,905,928</u>	<u>8,780,797</u>	<u>287,686,725</u>
29			
30 Operating Rev For Return:	<u>30,255,465</u>	<u>14,428,813</u>	<u>44,684,278</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,070,348,568		
34 Plant Held for Future Use	1,572		
35 Misc Deferred Debits	1,909,268		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	2,621,932		
39 Fuel Stock	2,516,964		
40 Material & Supplies	7,027,466		
41 Working Capital	4,190,656		
42 Weatherization Loans	2,256,731		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,090,873,158</u>	<u>-</u>	<u>1,090,873,158</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(408,777,771)		
48 Accum Prov For Amort	(27,858,660)		
49 Accum Def Income Tax	(88,752,670)		
50 Unamortized ITC	(1,548,738)		
51 Customer Adv For Const	-		
52 Customer Service Deposits	-		
53 Misc Rate Base Deductions	(9,474,452)		
54			
55 Total Rate Base Deductions	<u>(536,412,291)</u>	<u>-</u>	<u>(536,412,291)</u>
56			
57 Total Rate Base:	<u>554,460,866</u>	<u>-</u>	<u>554,460,866</u>
58			
59 Return on Rate Base	5.457%		8.059%
60 Return on Equity	4.543%		10.200%
61			
62 TAX CALCULATION:			
63 Operating Revenue	38,467,888	22,198,174	60,666,062
64 Other Deductions			
65 Interest (AFUDC)			
66 Interest	18,311,070	-	18,311,070
67 Schedule "M" Additions	42,128,812	-	42,128,812
68 Schedule "M" Deductions	53,160,562	-	53,160,562
69 Income Before Tax	<u>9,125,068</u>	<u>22,198,174</u>	<u>31,323,242</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>9,125,068</u>	<u>22,198,174</u>	<u>31,323,242</u>
73			
74 Federal Income Taxes + Other	<u>2,564,717</u>	<u>7,769,361</u>	<u>10,334,078</u>

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended March 2006

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	216,563,926	10,000,070	226,563,997	-	226,563,997	-	226,563,997
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	70,040,265	-	70,040,265	-	70,040,265	-	70,040,265
5 Other Operating Revenues	12,858,150	(1,929,370)	10,928,780	-	10,928,780	1,628,351	12,557,132
6 Total Operating Revenues	299,462,341	8,070,700	307,533,042	-	307,533,042	1,628,351	309,161,393
7							
8 Operating Expenses:							
9 Steam Production	39,215,319	-	39,215,319	-	39,215,319	-	39,215,319
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	5,398,239	-	5,398,239	-	5,398,239	-	5,398,239
12 Other Power Supply	106,559,228	20,011,555	126,570,783	-	126,570,783	450,487	127,021,270
13 Transmission	19,293,803	-	19,293,803	-	19,293,803	-	19,293,803
14 Distribution	11,409,387	(15,539)	11,393,848	-	11,393,848	-	11,393,848
15 Customer Accounting	7,937,764	(103,271)	7,834,493	-	7,834,493	-	7,834,493
16 Customer Service & Info	5,471,850	(4,960,687)	511,164	-	511,164	-	511,164
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	17,593,731	(984,671)	16,609,060	-	16,609,060	(1,524,270)	15,084,789
19 Total O&M Expenses	212,879,320	13,947,388	226,826,708	-	226,826,708	(1,073,783)	225,752,925
20 Depreciation	28,733,363	(826,462)	27,906,902	-	27,906,902	710,644	28,617,546
21 Amortization	4,314,307	(405,042)	3,909,264	-	3,909,264	47,337	3,956,601
22 Taxes Other Than Income	13,139,570	(336,818)	12,802,751	-	12,802,751	(36,669)	12,766,082
23 Income Taxes - Federal	4,490,665	(1,861,103)	2,629,562	-	2,629,562	(64,845)	2,564,717
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	6,573,773	(1,576,683)	4,997,089	-	4,997,089	650,617	5,647,706
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,408,092)	2,008,443	(399,649)	-	(399,649)	-	(399,649)
28 Total Operating Expenses:	267,722,906	10,949,722	278,672,628	-	278,672,628	233,300	278,905,928
29							
30 Operating Rev For Return:	31,739,435	(2,879,021)	28,860,414	-	28,860,414	1,395,051	30,255,465
31							
32 Rate Base:							
33 Electric Plant In Service	1,054,370,908	(10,561,891)	1,043,809,017	-	1,043,809,017	26,539,551	1,070,348,568
34 Plant Held for Future Use	1,572	-	1,572	-	1,572	-	1,572
35 Misc Deferred Debits	2,814,534	(2,814,534)	-	-	-	1,909,268	1,909,268
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	2,621,932	-	2,621,932	-	2,621,932	-	2,621,932
39 Fuel Stock	2,516,964	-	2,516,964	-	2,516,964	-	2,516,964
40 Material & Supplies	7,027,466	-	7,027,466	-	7,027,466	-	7,027,466
41 Working Capital	4,014,806	195,395	4,210,201	-	4,210,201	(19,545)	4,190,656
42 Weatherization	2,256,731	-	2,256,731	-	2,256,731	-	2,256,731
43 Misc Rate Base	394,024	(394,024)	0	-	0	-	0
44 Total Electric Plant:	1,076,018,937	(13,575,053)	1,062,443,883	-	1,062,443,883	28,429,274	1,090,873,158
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(423,740,177)	15,622,290	(408,117,887)	-	(408,117,887)	(659,884)	(408,777,771)
48 Accum Prov For Amort	(27,862,566)	3,896	(27,858,660)	-	(27,858,660)	-	(27,858,660)
49 Accum Def Income Tax	(79,425,339)	(8,875,973)	(88,301,312)	-	(88,301,312)	(451,358)	(88,752,670)
50 Unamortized ITC	(1,914,487)	365,750	(1,548,738)	-	(1,548,738)	-	(1,548,738)
51 Customer Adv For Const	(984,551)	984,551	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(7,140,575)	(2,333,878)	(9,474,452)	-	(9,474,452)	-	(9,474,452)
54							
55 Total Rate Base Deduction:	(541,067,685)	5,766,636	(535,301,050)	-	(535,301,050)	(1,111,242)	(536,412,291)
56							
57 Total Rate Base:	534,951,251	(7,808,418)	527,142,834	-	527,142,834	27,318,033	554,460,866
58							
59 Return on Rate Base	5.933%	-	5.475%	-	5.475%	-	5.457%
60 Return on Equity	5.578%	-0.996%	4.582%	0.000%	4.582%	-0.039%	4.543%
61							
62 TAX CALCULATION:							
63 Operating Revenue	42,803,873	(6,316,807)	36,487,065	-	36,487,065	1,980,823	38,467,888
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	18,965,090	(1,556,198)	17,408,892	-	17,408,892	902,178	18,311,070
67 Schedule "M" Additions	40,792,555	1,047,632	41,840,188	-	41,840,188	288,625	42,128,812
68 Schedule "M" Deductions	51,800,867	(192,847)	51,608,021	-	51,608,021	1,552,542	53,160,562
69 Income Before Tax	12,830,471	(3,520,131)	9,310,340	-	9,310,340	(185,272)	9,125,068
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	12,830,471	(3,520,131)	9,310,340	-	9,310,340	(185,272)	9,125,068
73							
74 Federal Income Taxes + Other	4,490,665	(1,861,103)	2,629,562	-	2,629,562	(64,845)	2,564,717

(1) Type 1 adjustments involve normalization for out of period adjustments and unusual items that occur during the test period.

(2) Type 2 adjustments annualize changes that occurred during the test period.

(3) Type 3 adjustments are known and measurable items that will occur in a future test period.

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

Net Rate Base - Washington Jurisdiction	\$ 554,460,866	Ref. Page 1.1
Return on Rate Base Requested	<u>8.059%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	44,684,278	
Less Current Operating Revenues	<u>(30,255,465)</u>	
Increase to Current Revenues	14,428,813	
Net to Gross Bump-up	<u>160.86%</u>	
Price Change Required for Requested Return	<u>\$ 23,209,610</u>	
Requested Price Change	\$ 23,209,610	
Uncollectible Percent	0.485%	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 112,528</u>	
Requested Price Change	\$ 23,209,610	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 898,908</u>	
Requested Price Change	\$ 23,209,610	
Uncollectible Expense	(112,528)	
Taxes Other Than Income	(898,908)	
Income Before Taxes	<u>\$ 22,198,174</u>	
State Effective Tax Rate	0.000%	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 22,198,174	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 7,769,361</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.167%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>160.86%</u>	

PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.485%
Taxes Other - Franchise Tax	0.000%
Taxes Other - Revenue Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	95.642%
State Income Tax @ 0.000%	<u>0.000%</u>
Sub-Total	95.642%
Federal Income Tax @ 35.00%	<u>33.475%</u>
Net Operating Income	<u><u>62.167%</u></u>

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
Operating Revenues:									
1 Operating Revenues:									
2 General Business Revenues	10,000,070	10,000,070	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(301,019)	(1,929,370)	-	1,628,351	-	-	-	-	-
6 Total Operating Revenues	9,699,051	8,070,700	-	1,628,351	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	20,462,042	-	(41,141)	20,052,696	-	-	450,487	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	(15,539)	-	(15,539)	-	-	-	-	-	-
15 Customer Accounting	(103,271)	-	-	-	-	-	(103,271)	-	-
16 Customer Service & Info	(4,960,687)	-	(4,960,687)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(2,508,942)	-	(629,439)	-	-	-	(1,879,502)	-	-
19 Total O&M Expenses	12,873,604	-	(5,646,806)	20,052,696	-	-	(1,532,286)	-	-
20 Depreciation	(115,818)	-	-	(782,978)	-	-	667,161	-	-
21 Amortization	(357,706)	-	-	-	-	-	(357,706)	-	-
22 Taxes Other Than Income	(373,488)	-	-	(36,638)	-	(336,850)	-	-	-
23 Income Taxes: Federal	(1,925,948)	2,824,745	1,976,382	(6,428,441)	-	(282,253)	(16,381)	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(926,067)	(762,200)	-	121,095	-	(935,578)	650,617	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,008,443	2,008,443	-	-	-	-	-	-	-
28 Total Operating Expenses:	11,183,021	4,070,988	(3,670,424)	12,925,733	-	(1,554,680)	(588,596)	-	-
29									
30 Operating Rev For Return:	(1,483,970)	3,999,713	3,670,424	(11,297,382)	-	1,554,680	588,596	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	15,977,660	-	-	(25,982,218)	-	-	41,959,878	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(905,265)	-	-	-	-	-	(905,265)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	175,850	-	-	-	-	-	175,850	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	(394,024)	-	-	-	-	-	(394,024)	-	-
44 Total Electric Plant:	14,854,221	-	-	(25,982,218)	-	-	40,836,439	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	14,962,406	-	-	15,505,207	-	-	(542,801)	-	-
48 Accum Prov For Amort	3,896	-	-	-	-	-	3,896	-	-
49 Accum Def Income Tax	(9,327,331)	1,930,860	-	566,765	-	(11,374,575)	(450,380)	-	-
50 Unamortized ITC	365,750	-	-	245,000	-	120,750	-	-	-
51 Customer Adv For Const	984,551	-	-	-	-	-	984,551	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,333,878)	(3,388,448)	-	-	-	-	1,054,570	-	-
54									
55 Total Deductions:	4,655,394	(1,457,588)	-	16,316,971	-	(11,253,826)	1,049,836	-	-
56									
57 Total Rate Base:	19,509,615	(1,457,588)	-	(9,665,247)	-	(11,253,826)	41,886,275	-	-
58									
59									
60 Estimated ROE impact	-1.036%	1.665%	1.492%	-4.438%	0.000%	0.923%	-0.715%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(4,335,985)	6,062,258	5,646,806	(17,604,728)	-	336,850	1,222,831	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	(654,020)	-	-	-
69 Interest	(654,020)	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,336,257	2,449,857	-	(782,978)	-	-	(330,622)	-	-
72 Schedule "M" Deductions	1,359,695	441,415	-	(20,733)	-	-	939,013	-	-
73 Income Before Tax	(3,705,403)	8,070,700	5,646,806	(18,366,974)	-	990,869	(46,804)	-	-
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(3,705,403)	8,070,700	5,646,806	(18,366,974)	-	990,869	(46,804)	-	-
78									
79 Federal Income Taxes	(1,925,948)	2,824,745	1,976,382	(6,428,441)	-	(282,253)	(16,381)	-	-

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
Operating Revenues:									
1 General Business Revenues	10,000,070	10,000,070	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,929,370)	(1,929,370)	-	-	-	-	-	-	-
6 Total Operating Revenues	8,070,700	8,070,700	-	-	-	-	-	-	-
Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	20,011,555	-	(41,141)	20,052,696	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	(15,539)	-	(15,539)	-	-	-	-	-	-
15 Customer Accounting	(103,271)	-	-	-	-	-	(103,271)	-	-
16 Customer Service & Info	(4,960,687)	-	(4,960,687)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(984,671)	-	(327,296)	-	-	-	(657,375)	-	-
19 Total O&M Expenses	13,947,388	-	(5,344,663)	20,052,696	-	-	(760,646)	-	-
20 Depreciation	(826,462)	-	-	(782,978)	-	-	(43,484)	-	-
21 Amortization	(405,042)	-	-	-	-	-	(405,042)	-	-
22 Taxes Other Than Income	(336,818)	-	-	(36,638)	-	(300,180)	-	-	-
23 Income Taxes: Federal	(1,861,103)	2,824,745	1,870,632	(6,998,364)	-	20,675	421,209	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,576,683)	(762,200)	-	121,095	-	(935,578)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,008,443	2,008,443	-	-	-	-	-	-	-
28 Total Operating Expenses:	10,949,722	4,070,988	(3,474,031)	12,355,810	-	(1,215,083)	(787,963)	-	-
29									
30 Operating Rev For Return:	(2,879,021)	3,999,713	3,474,031	(12,355,810)	-	1,215,083	787,963	-	-
31									
Rate Base:									
33 Electric Plant In Service	(10,561,891)	-	-	(25,982,218)	-	-	15,420,327	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,814,534)	-	-	-	-	-	(2,814,534)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	195,395	-	-	-	-	-	195,395	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	(394,024)	-	-	-	-	-	(394,024)	-	-
44 Total Electric Plant:	(13,575,053)	-	-	(25,982,218)	-	-	12,407,165	-	-
45									
Deductions:									
47 Accum Prov For Deprec	15,622,290	-	-	15,505,207	-	-	117,083	-	-
48 Accum Prov For Amort	3,896	-	-	-	-	-	3,896	-	-
49 Accum Def Income Tax	(8,875,973)	1,930,860	-	566,765	-	(11,374,575)	977	-	-
50 Unamortized ITC	365,750	-	-	245,000	-	120,750	-	-	-
51 Customer Adv For Const	984,551	-	-	-	-	-	984,551	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,333,878)	(3,388,448)	-	-	-	-	1,054,570	-	-
54									
55 Total Deductions:	5,766,636	(1,457,588)	-	16,316,971	-	(11,253,826)	2,161,078	-	-
56									
57 Total Rate Base:	(7,808,418)	(1,457,588)	-	(9,665,247)	-	(11,253,826)	14,568,242	-	-
58									
59									
60 Estimated ROE impact	-0.996%	1.665%	1.412%	-4.876%	0.000%	0.782%	-0.030%	0.000%	0.000%
61									
62									
63									
TAX CALCULATION:									
65									
66 Operating Revenue	(6,316,807)	6,062,258	5,344,663	(19,233,079)	-	300,180	1,209,172	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	(1,556,198)	-	-	-	-	(1,556,198)	-	-	-
70 Schedule "M" Additions	1,047,632	2,449,857	-	(782,978)	-	-	(619,247)	-	-
72 Schedule "M" Deductions	(192,847)	441,415	-	(20,733)	-	-	(613,528)	-	-
73 Income Before Tax	(3,520,131)	8,070,700	5,344,663	(19,995,325)	-	1,856,378	1,203,453	-	-
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(3,520,131)	8,070,700	5,344,663	(19,995,325)	-	1,856,378	1,203,453	-	-
78									
79 Federal Income Taxes	(1,861,103)	2,824,745	1,870,632	(6,998,364)	-	20,675	421,209	-	-

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
Operating Revenues:									
1 General Business Revenues	-	-	-	-	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-	-	-	-
3 Special Sales	-	-	-	-	-	-	-	-	-
4 Other Operating Revenues	1,628,351	-	-	1,628,351	-	-	-	-	-
5 Total Operating Revenues	1,628,351	-	-	1,628,351	-	-	-	-	-
Operating Expenses:									
6 Steam Production	-	-	-	-	-	-	-	-	-
7 Nuclear Production	-	-	-	-	-	-	-	-	-
8 Hydro Production	-	-	-	-	-	-	-	-	-
9 Other Power Supply	450,487	-	-	-	-	-	450,487	-	-
10 Transmission	-	-	-	-	-	-	-	-	-
11 Distribution	-	-	-	-	-	-	-	-	-
12 Customer Accounting	-	-	-	-	-	-	-	-	-
13 Customer Service & Info	-	-	-	-	-	-	-	-	-
14 Sales	-	-	-	-	-	-	-	-	-
15 Administrative & General	(1,524,270)	-	(302,143)	-	-	-	(1,222,127)	-	-
16 Total O&M Expenses	(1,073,783)	-	(302,143)	-	-	-	(771,640)	-	-
17 Depreciation	710,644	-	-	-	-	-	710,644	-	-
18 Amortization	47,337	-	-	-	-	-	47,337	-	-
19 Taxes Other Than Income	(36,669)	-	-	-	-	(36,669)	-	-	-
20 Income Taxes: Federal	(64,845)	-	105,750	569,923	-	(302,928)	(437,590)	-	-
21 State	-	-	-	-	-	-	-	-	-
22 Deferred Income Taxes	650,617	-	-	-	-	-	650,617	-	-
23 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
24 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
25 Total Operating Expenses:	233,300	-	(196,393)	569,923	-	(339,597)	199,367	-	-
26 Operating Rev For Return:	1,395,051	-	196,393	1,058,428	-	339,597	(199,367)	-	-
Rate Base:									
27 Electric Plant In Service	26,539,551	-	-	-	-	-	26,539,551	-	-
28 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
29 Misc Deferred Debits	1,909,268	-	-	-	-	-	1,909,268	-	-
30 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
31 Nuclear Fuel	-	-	-	-	-	-	-	-	-
32 Prepayments	-	-	-	-	-	-	-	-	-
33 Fuel Stock	-	-	-	-	-	-	-	-	-
34 Material & Supplies	-	-	-	-	-	-	-	-	-
35 Working Capital	(19,545)	-	-	-	-	-	(19,545)	-	-
36 Weatherization Loans	-	-	-	-	-	-	-	-	-
37 Misc Rate Base	-	-	-	-	-	-	-	-	-
38 Total Electric Plant:	28,429,274	-	-	-	-	-	28,429,274	-	-
Deductions:									
39 Accum Prov For Deprec	(659,884)	-	-	-	-	-	(659,884)	-	-
40 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
41 Accum Def Income Tax	(451,358)	-	-	-	-	-	(451,358)	-	-
42 Unamortized ITC	-	-	-	-	-	-	-	-	-
43 Customer Adv For Const	-	-	-	-	-	-	-	-	-
44 Customer Service Deposits	-	-	-	-	-	-	-	-	-
45 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
46 Total Deductions:	(1,111,242)	-	-	-	-	-	(1,111,242)	-	-
47 Total Rate Base:	27,318,033	-	-	-	-	-	27,318,033	-	-
48 Estimated ROE impact	-0.039%	0.000%	0.081%	0.436%	0.000%	0.140%	-0.665%	0.000%	0.000%
TAX CALCULATION:									
49 Operating Revenue	1,980,823	-	302,143	1,628,351	-	36,669	13,659	-	-
50 Other Deductions	-	-	-	-	-	-	-	-	-
51 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
52 Interest	902,178	-	-	-	-	902,178	-	-	-
53 Schedule "M" Additions	288,625	-	-	-	-	-	288,625	-	-
54 Schedule "M" Deductions	1,552,542	-	-	-	-	-	1,552,542	-	-
55 Income Before Tax	(185,272)	-	302,143	1,628,351	-	(865,509)	(1,250,258)	-	-
56 State Income Taxes	-	-	-	-	-	-	-	-	-
57 Taxable Income	(185,272)	-	302,143	1,628,351	-	(865,509)	(1,250,258)	-	-
58 Federal Income Taxes	(64,845)	-	105,750	569,923	-	(302,928)	(437,590)	-	-

2. RESULTS OF OPERATIONS

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2006
FILE:	JAM - WA 2006 GRC.xls
PREPARED BY:	Revenue Requirement Department
DATE:	September 27, 2006
TIME:	3:19:24 PM
TYPE OF AVG:	13-MONTH AVERAGE
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.609
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	53.00%	6.23%	3.303%
PREFERRED	1.00%	6.46%	0.065%
COMMON	46.00%	10.20%	4.692%
	<u>100.00%</u>		<u>8.059%</u>

OTHER INFORMATION

In computing revenue requirement, the gross-up factor would need to be adjusted for revenue related taxes.

The capital structure shown above is based on the Commission authorized capital structure.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	WASHINGTON	ADJ TOTAL
		TOTAL	OTHER	ADJUSTMENTS	ADJUSTMENTS		
1 Operating Revenues							
2 General Business Revenues	2.3	2,689,662,135	2,473,098,209	216,563,926	10,000,070	226,563,997	
3 Interdepartmental	2.3	(7)	(7)	0	0	0	
4 Special Sales	2.3	719,454,397	649,414,132	70,040,265	0	70,040,265	
5 Other Operating Revenues	2.4	175,019,941	162,161,790	12,858,150	(301,019)	12,557,132	
6 Total Operating Revenues	2.4	3,584,136,465	3,284,674,124	299,462,341	9,699,051	309,161,393	
7							
8 Operating Expenses:							
9 Steam Production	2.6	712,037,329	672,822,010	39,215,319	0	39,215,319	
10 Nuclear Production	2.6	0	0	0	0	0	
11 Hydro Production	2.7	36,220,651	30,822,399	5,398,239	0	5,398,239	
12 Other Power Supply	2.9	869,933,635	763,374,407	106,559,228	20,462,042	127,021,270	
13 Transmission	2.10	125,867,381	106,573,578	19,293,803	0	19,293,803	
14 Distribution	2.11	210,480,981	199,071,594	11,409,387	(15,539)	11,393,848	
15 Customer Accounts	2.12	97,062,537	89,124,773	7,937,764	(103,271)	7,834,493	
16 Customer Service	2.12	48,847,128	43,375,278	5,471,850	(4,960,687)	511,164	
17 Sales	2.13	0	0	0	0	0	
18 Administrative & General	2.14	247,977,142	230,383,411	17,593,731	(2,508,942)	15,084,789	
19							
20 Total O & M Expenses	2.14	2,348,426,785	2,135,547,450	212,879,320	12,873,604	225,752,925	
21							
22 Depreciation	2.15	375,707,894	346,974,531	28,733,363	(115,818)	28,617,546	
23 Amortization Expense	2.16	60,298,133	55,983,826	4,314,307	(357,706)	3,956,601	
24 Taxes Other Than Income	2.16	96,740,324	83,600,754	13,139,570	(373,488)	12,766,082	
25 Income Taxes - Federal	2.19	131,898,430	127,407,771	4,490,665	(1,925,948)	2,564,717	
26 Income Taxes - State	2.19	17,312,435	17,312,435	0	0	-	
27 Income Taxes - Def Net	2.18	18,957,031	12,383,258	6,573,773	(926,067)	5,647,706	
28 Investment Tax Credit Adj.	2.17	(5,854,860)	(5,854,860)	0	0	0	
29 Misc Revenue & Expense	2.4	(29,091,881)	(26,683,790)	(2,408,092)	2,008,443	(399,649)	
30							
31 Total Operating Expenses	2.19	3,014,394,290	2,746,671,375	267,722,906	11,183,021	278,905,928	
32							
33 Operating Revenue for Return		569,742,174	538,002,749	31,739,435	(1,483,970)	30,255,465	
34							
35 Rate Base:							
36 Electric Plant in Service	2.29	14,135,323,132	13,080,952,225	1,054,370,908	15,977,660	1,070,348,568	
37 Plant Held for Future Use	2.29	2,231,662	2,230,090	1,572	0	1,572	
38 Misc Deferred Debits	2.31	128,434,529	125,619,995	2,814,534	(905,265)	1,909,268	
39 Elec Plant Acq Adj	2.29	84,154,157	84,154,157	0	0	0	
40 Nuclear Fuel	2.90	0	0	0	0	0	
41 Prepayments	2.30	37,931,691	35,309,758	2,621,932	0	2,621,932	
42 Fuel Stock	2.30	57,696,319	55,179,355	2,516,964	0	2,516,964	
43 Material & Supplies	2.30	115,203,818	108,176,352	7,027,466	0	7,027,466	
44 Working Capital	2.31	54,390,622	50,375,816	4,014,806	175,850	4,190,656	
45 Weatherization Loans	2.29	23,247,816	20,991,085	2,256,731	0	2,256,731	
46 Miscellaneous Rate Base	2.31	8,932,601	8,538,577	394,024	(394,024)	0	
47							
48 Total Electric Plant		14,647,546,347	13,571,527,410	1,076,018,937	14,854,221	1,090,873,158	
49							
50 Rate Base Deductions:							
51 Accum Prov For Depr	2.35	(5,634,980,937)	(5,211,240,759)	(423,740,177)	14,962,406	(408,777,771)	
52 Accum Prov For Amort	2.36	(352,040,904)	(324,178,348)	(27,862,556)	3,896	(27,858,660)	
53 Accum Def Income Taxes	2.33	(1,163,095,904)	(1,083,670,565)	(79,425,339)	(9,327,331)	(88,752,670)	
54 Unamortized ITC	2.33	(14,277,109)	(12,362,622)	(1,914,487)	365,750	(1,548,738)	
55 Customer Adv for Const	2.32	(5,420,035)	(4,435,484)	(984,551)	984,551	0	
56 Customer Service Deposits	2.31	0	0	0	0	0	
57 Misc. Rate Base Deductions	2.32	(89,953,745)	(82,813,170)	(7,140,575)	(2,333,878)	(9,474,452)	
58							
59 Total Rate Base Deductions		(7,259,768,634)	(6,718,700,949)	(541,067,685)	4,655,394	(536,412,291)	
60							
61 Total Rate Base		7,387,777,713	6,852,826,462	534,951,251	19,509,615	554,460,866	
62							
63 Return on Rate Base		7.712%		5.933%		5.457%	
64							
65 Return on Equity		9.445%		5.578%		4.543%	
66							
67 100 Basis Points in Equity:							
68 Revenue Requirement Impact		54,768,376		3,965,795		4,110,427	
69 Rate Base Decrease		(415,858,542)		(38,490,847)		(43,106,876)	

13-MONTH AVERAGE

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
					TOTAL	OTHER	WASHINGTON		
225	501	Fuel Related							
226		P	SE		(0)	(0)	(0)	(0)	
227		P	SE		-	-	-	-	
228		P	SE		-	-	-	-	
229		P	CAEW		126,914,678	98,327,958	28,586,719	28,586,719	
230		P	CAEE		341,854,779	341,854,779	-	-	
233		P	CAEE		-	-	-	-	
234		P	SSECH		-	-	-	-	
235				B2	468,769,457	440,182,738	28,586,719	-	28,586,719
236									
237	502	Steam Expenses							
238		P	SG		-	-	-	-	
239		P	CAEW		4,512,857	3,496,365	1,016,492	1,016,492	
240		P	CAEE		30,327,001	30,327,001	-	-	
241		P	CAEE		-	-	-	-	
242				B2	34,839,858	33,823,366	1,016,492	-	1,016,492
243									
244	503	Steam From Other Sources							
245		P	SE		-	-	-	-	
246		P	CAEW		-	-	-	-	
247		P	CAEE		3,897,749	3,897,749	-	-	
248				B2	3,897,749	3,897,749	-	-	
249									
250	505	Electric Expenses							
251		P	SG		-	-	-	-	
252		P	CAEW		22,312	17,286	5,026	5,026	
253		P	CAEE		4,157,322	4,157,322	-	-	
254		P	CAEE		-	-	-	-	
255				B2	4,179,634	4,174,609	5,026	-	5,026
256									
257	506	Misc. Steam Expense							
258		P	SG		-	-	-	-	
259		P	SE		-	-	-	-	
260		P	CAEW		(19,644,644)	(15,219,814)	(4,424,830)	(4,424,830)	
261		P	CAEE		37,173,478	37,173,478	-	-	
262		P	CAEE		-	-	-	-	
263				B2	17,528,833	21,953,664	(4,424,830)	-	(4,424,830)
264									
265	507	Rents							
266		P	SG		-	-	-	-	
267		P	CAEW		325,403	252,108	73,295	73,295	
268		P	CAEE		596,640	596,640	-	-	
269		P	CAEE		-	-	-	-	
270				B2	922,043	848,748	73,295	-	73,295
271									
272	510	Maint Supervision & Engineering							
273		P	SG		-	-	-	-	
274		P	CAEW		1,529,466	1,184,964	344,502	344,502	
275		P	CAEE		6,062,517	6,062,517	-	-	
276		P	CAEE		-	-	-	-	
277				B2	7,591,984	7,247,481	344,502	-	344,502
278									
279									
280									
281	511	Maintenance of Structures							
282		P	SG		-	-	-	-	
283		P	CAEW		6,288,805	4,872,292	1,416,513	1,416,513	
284		P	CAEE		10,553,630	10,553,630	-	-	
285		P	CAEE		-	-	-	-	
286				B2	16,842,435	15,425,922	1,416,513	-	1,416,513
287									
288	512	Maintenance of Boiler Plant							
289		P	SG		-	-	-	-	
290		P	CAEW		26,758,619	20,731,411	6,027,208	6,027,208	
291		P	CAEE		64,454,253	64,454,253	-	-	
292		P	CAEE		-	-	-	-	
293				B2	91,212,873	85,185,665	6,027,208	-	6,027,208
294									
295	513	Maintenance of Electric Plant							
296		P	SG		-	-	-	-	
297		P	CAEW		8,368,280	6,483,378	1,884,901	1,884,901	
298		P	CAEE		22,279,371	22,279,371	-	-	
299		P	CAEE		-	-	-	-	
300				B2	30,647,651	28,762,749	1,884,901	-	1,884,901
301									
302	514	Maintenance of Misc. Steam Plant							
303		P	SG		-	-	-	-	
304		P	CAEW		2,073,421	1,606,397	467,025	467,025	
305		P	CAEE		7,829,789	7,829,789	-	-	
306		P	CAEE		-	-	-	-	
307				B2	9,903,210	9,436,185	467,025	-	467,025

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
783										
784	Summary of Distribution Expense by Factor									
785	S				182,040,738	172,656,809	9,383,929	-	9,383,929	
786	SNPD				28,440,243	26,414,785	2,025,458	(15,539)	2,009,919	
787										
788	Total Distribution Expense by Factor					<u>210,480,981</u>	<u>199,071,594</u>	<u>11,409,387</u>	<u>(15,539)</u>	<u>11,393,848</u>
789										
790	901	Supervision								
791		CUST	S		3,192,490	2,684,750	507,740	-	507,740	
792		CUST	CN		5,148,080	4,762,030	386,050	-	386,050	
793				B2	<u>8,340,570</u>	<u>7,446,780</u>	<u>893,790</u>	<u>-</u>	<u>893,790</u>	
794										
795	902	Meter Reading Expense								
796		CUST	S		23,972,601	22,199,038	1,773,563	-	1,773,563	
797		CUST	CN		558,641	516,749	41,892	-	41,892	
798				B2	<u>24,531,242</u>	<u>22,715,787</u>	<u>1,815,455</u>	<u>-</u>	<u>1,815,455</u>	
799										
800	903	Customer Receipts & Collections								
801		CUST	S		6,563,576	6,072,687	490,889	-	490,889	
802		CUST	CN		46,015,369	42,564,717	3,450,652	-	3,450,652	
803				B2	<u>52,578,945</u>	<u>48,637,404</u>	<u>3,941,541</u>	<u>-</u>	<u>3,941,541</u>	
804										
805	904	Uncollectible Accounts								
806		CUST	S		9,079,497	7,981,041	1,098,456	-	1,098,456	
807		P	SG		-	-	-	-	-	
808		CUST	CN		1,312,110	1,213,716	98,394	(103,271)	(4,877)	
809				B2	<u>10,391,607</u>	<u>9,194,758</u>	<u>1,196,850</u>	<u>(103,271)</u>	<u>1,093,579</u>	
810										
811	905	Misc. Customer Accounts Expense								
812		CUST	S		18,284	18,284	-	-	-	
813		CUST	CN		1,201,888	1,111,760	90,129	-	90,129	
814				B2	<u>1,220,173</u>	<u>1,130,044</u>	<u>90,129</u>	<u>-</u>	<u>90,129</u>	
815										
816	TOTAL CUSTOMER ACCOUNTS EXP					<u>97,062,537</u>	<u>89,124,773</u>	<u>7,937,764</u>	<u>(103,271)</u>	<u>7,834,493</u>
817										
818	Summary of Customer Accts Exp by Factor									
819	S				42,826,449	38,955,801	3,870,648	-	3,870,648	
820	CN				54,236,089	50,168,972	4,067,116	(103,271)	3,963,846	
821	SG				-	-	-	-	-	
822	Total Customer Accounts Expense by Factor					<u>97,062,537</u>	<u>89,124,773</u>	<u>7,937,764</u>	<u>(103,271)</u>	<u>7,834,493</u>
823										
824	907	Supervision								
825		CUST	S		-	-	-	-	-	
826		CUST	CN		2,679,677	2,478,731	200,947	-	200,947	
827				B2	<u>2,679,677</u>	<u>2,478,731</u>	<u>200,947</u>	<u>-</u>	<u>200,947</u>	
828										
829	908	Customer Assistance								
830		CUST	S		44,008,746	38,892,785	5,115,962	(4,960,687)	155,275	
831		CUST	CN		1,309,615	1,211,408	98,207	-	98,207	
832				B2	<u>45,318,361</u>	<u>40,104,193</u>	<u>5,214,169</u>	<u>(4,960,687)</u>	<u>253,482</u>	
833										
834	909	Informational & Instructional Adv								
835		CUST	S		7,084	4,173	2,911	-	2,911	
836		CUST	CN		608,828	563,172	45,655	-	45,655	
837				B2	<u>615,912</u>	<u>567,346</u>	<u>48,566</u>	<u>-</u>	<u>48,566</u>	
838										
839										
840										
841	910	Misc. Customer Service								
842		CUST	S		195,100	189,787	5,313	-	5,313	
843		CUST	CN		38,078	35,222	2,855	-	2,855	
844				B2	<u>233,178</u>	<u>225,009</u>	<u>8,168</u>	<u>-</u>	<u>8,168</u>	
845										
846										
847	TOTAL CUSTOMER SERVICE EXPENSE					<u>48,847,128</u>	<u>43,375,278</u>	<u>5,471,850</u>	<u>(4,960,687)</u>	<u>511,164</u>
848										
849										
850	Summary of Customer Service Exp by Factor									
851	S				44,210,930	39,086,745	5,124,186	(4,960,687)	163,499	
852	CN				4,636,198	4,288,533	347,664	-	347,664	
853										
854	Total Customer Service Expense by Factor					<u>48,847,128</u>	<u>43,375,278</u>	<u>5,471,850</u>	<u>(4,960,687)</u>	<u>511,164</u>
855										
856										
857	911	Supervision								
858		CUST	S		-	-	-	-	-	
859		CUST	CN		-	-	-	-	-	
860					-	-	-	-	-	
861										
862	912	Demonstration & Selling Expense								
863		CUST	S		-	-	-	-	-	
864		CUST	CN		-	-	-	-	-	
865					-	-	-	-	-	

ACCT	FERC	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1424	311	Structures and Improvements								
1425		P		DGP		-	-	-	-	-
1426		P		DGU		-	-	-	-	-
1427		P		SG		-	-	-	-	-
1428		P		CAEW		187,892,688	145,571,062	42,321,626	-	42,321,626
1429		P		CAEE		582,212,259	582,212,259	-	-	-
1430		P		CAEE		-	-	-	-	-
1431					B8	770,104,947	727,783,321	42,321,626	-	42,321,626
1432										
1433	312	Boiler Plant Equipment								
1434		P		DGP		-	-	-	-	-
1435		P		DGU		-	-	-	-	-
1436		P		SG		-	-	-	-	-
1437		P		CAEW		629,941,273	488,051,032	141,890,242	-	141,890,242
1438		P		CAEE		1,914,852,936	1,914,852,936	-	-	-
1439		P		CAEE		-	-	-	-	-
1440					B8	2,544,794,209	2,402,903,968	141,890,242	-	141,890,242
1441										
1442	314	Turbogenerator Units								
1443		P		DGP		-	-	-	-	-
1444		P		DGU		-	-	-	-	-
1445		P		SG		-	-	-	-	-
1446		P		CAEW		178,650,137	138,410,337	40,239,800	-	40,239,800
1447		P		CAEE		527,481,753	527,481,753	-	-	-
1448		P		CAEE		-	-	-	-	-
1449					B8	706,131,890	665,892,089	40,239,800	-	40,239,800
1450										
1451	315	Accessory Electric Equipment								
1452		P		DGP		-	-	-	-	-
1453		P		DGU		-	-	-	-	-
1454		P		SG		-	-	-	-	-
1455		P		CAEW		62,794,121	48,650,147	14,143,974	-	14,143,974
1456		P		CAEE		265,880,296	265,880,296	-	-	-
1457		P		CAEE		-	-	-	-	-
1458					B8	328,674,417	314,530,443	14,143,974	-	14,143,974
1459										
1460										
1461										
1462	316	Misc Power Plant Equipment								
1463		P		DGP		-	-	-	-	-
1464		P		DGU		-	-	-	-	-
1465		P		SG		-	-	-	-	-
1466		P		CAEW		5,829,621	4,516,536	1,313,085	-	1,313,085
1467		P		CAEE		19,492,540	19,492,540	-	-	-
1468		P		CAEE		-	-	-	-	-
1469					B8	25,322,161	24,009,076	1,313,085	-	1,313,085
1470										
1471	317	Steam Plant ARO								
1472		P		S		-	-	-	-	-
1473						-	-	-	-	-
1474						-	-	-	-	-
1475	SP	Unclassified Steam Plant - Account 300								
1476		P		SG		-	-	-	-	-
1477						-	-	-	-	-
1478						-	-	-	-	-
1479						-	-	-	-	-
1480		Total Steam Production Plant			B8	4,457,042,276	4,216,594,679	240,447,597	(26,464,057)	213,983,541
1481										
1482										
1483		Summary of Steam Production Plant by Factor								
1484		S				-	-	-	(481,839)	(481,839)
1485		DGP				-	-	-	-	-
1486		DGU				-	-	-	-	-
1487		SG				-	-	-	-	-
1488		CAEW				1,067,500,231	827,052,633	240,447,597	(25,982,218)	214,465,380
1489		CAEE				3,389,542,046	3,389,542,046	-	-	-
1490		SSGCH				-	-	-	-	-
1491		Total Steam Production Plant by Factor			B8	4,457,042,276	4,216,594,679	240,447,597	(26,464,057)	213,983,541
1492	320	Land and Land Rights								
1493		P		DGP		-	-	-	-	-
1494		P		SG		-	-	-	-	-
1495						-	-	-	-	-
1496						-	-	-	-	-
1497	321	Structures and Improvements								
1498		P		DGP		-	-	-	-	-
1499		P		SG		-	-	-	-	-
1500						-	-	-	-	-
1501						-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1502	322	Reactor Plant Equipment							
1503		P	DGP		-	-	-	-	-
1504		P	SG		-	-	-	-	-
1505					-	-	-	-	-
1506									
1507	323	Turbogenerator Units							
1508		P	DGP		-	-	-	-	-
1509		P	SG		-	-	-	-	-
1510					-	-	-	-	-
1511									
1512	324	Land and Land Rights							
1513		P	DGP		-	-	-	-	-
1514		P	SG		-	-	-	-	-
1515					-	-	-	-	-
1516									
1517	325	Misc. Power Plant Equipment							
1518		P	DGP		-	-	-	-	-
1519		P	SG		-	-	-	-	-
1520					-	-	-	-	-
1521									
1522									
1523	NP	Unclassified Nuclear Plant - Acct 300							
1524		P	SG		-	-	-	-	-
1525					-	-	-	-	-
1526									
1527									
1528		Total Nuclear Production Plant			-	-	-	-	-
1529									
1530									
1531									
1532		Summary of Nuclear Production Plant by Factor							
1533		DGP			-	-	-	-	-
1534		DGU			-	-	-	-	-
1535		SG			-	-	-	-	-
1536									
1537		Total Nuclear Plant by Factor			-	-	-	-	-
1538									
1539	330	Land and Land Rights							
1540		P	DGP		-	-	-	-	-
1541		P	DGU		-	-	-	-	-
1542		P	CAEW		13,761,409	10,661,740	3,099,669	-	3,099,669
1543		P	CAEE		5,933,210	5,933,210	-	-	-
1544		P	CAEW		-	-	-	-	-
1545		P	CAEE		-	-	-	-	-
1546				B8	19,694,619	16,594,950	3,099,669	-	3,099,669
1547									
1548	331	Structures and Improvements							
1549		P	DGP		-	-	-	-	-
1550		P	DGU		-	-	-	-	-
1551		P	CAEW		67,605,268	52,377,614	15,227,654	-	15,227,654
1552		P	CAEE		11,994,248	11,994,248	-	-	-
1553		P	CAEW		-	-	-	-	-
1554		P	CAEE		-	-	-	-	-
1555				B8	79,599,516	64,371,862	15,227,654	-	15,227,654
1556									
1557	332	Reservoirs, Dams & Waterways							
1558		P	DGP		-	-	-	-	-
1559		P	DGU		-	-	-	-	-
1560		P	CAEW		221,908,618	171,925,122	49,983,497	-	49,983,497
1561		P	CAEE		57,190,241	57,190,241	-	-	-
1562		P	CAEW		-	-	-	-	-
1563		P	CAEE		-	-	-	-	-
1564				B8	279,098,860	229,115,363	49,983,497	-	49,983,497
1565									
1566	333	Water Wheel, Turbines, & Generators							
1567		P	DGP		-	-	-	-	-
1568		P	DGU		-	-	-	-	-
1569		P	CAEW		65,595,687	50,820,678	14,775,009	-	14,775,009
1570		P	CAEE		17,909,217	17,909,217	-	-	-
1571		P	CAEW		-	-	-	-	-
1572		P	CAEE		-	-	-	-	-
1573				B8	83,504,904	68,729,895	14,775,009	-	14,775,009
1574									
1575	334	Accessory Electric Equipment							
1576		P	DGP		-	-	-	-	-
1577		P	DGU		-	-	-	-	-
1578		P	CAEW		31,649,293	24,520,492	7,128,801	-	7,128,801
1579		P	CAEE		8,000,132	8,000,132	-	-	-
1580		P	CAEW		-	-	-	-	-
1581		P	CAEE		-	-	-	-	-
1582				B8	39,649,425	32,520,624	7,128,801	-	7,128,801

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1740	354	Towers and Fixtures							
1741		T	DGP		-	-	-	-	-
1742		T	DGU		-	-	-	-	-
1743		T	CAEW		182,770,832	141,602,872	41,167,961	(3,724)	41,164,237
1744		T	CAEE		183,854,238	183,854,238	-	-	-
1745		T	SG		-	-	-	-	-
1746				B8	366,625,071	325,457,110	41,167,961	(3,724)	41,164,237
1747									
1748	355	Poles and Fixtures							
1749		T	DGP		-	-	-	-	-
1750		T	DGU		-	-	-	-	-
1751		T	CAEW		165,304,307	128,070,570	37,233,738	(10,003)	37,223,735
1752		T	CAEE		334,449,659	334,449,659	-	-	-
1753		T	SG		-	-	-	-	-
1754				B8	499,753,966	462,520,229	37,233,738	(10,003)	37,223,735
1755									
1756	356	Clearing and Grading							
1757		T	DGP		-	-	-	-	-
1758		T	DGU		-	-	-	-	-
1759		T	CAEW		287,660,494	222,866,808	64,793,686	(23,612)	64,770,074
1760		T	CAEE		343,978,837	343,978,837	-	-	-
1761		T	SG		-	-	-	-	-
1762				B8	631,639,331	566,845,645	64,793,686	(23,612)	64,770,074
1763									
1764	357	Underground Conduit							
1765		T	DGP		-	-	-	-	-
1766		T	DGU		-	-	-	-	-
1767		T	CAEW		18,125	14,043	4,083	-	4,083
1768		T	CAEE		2,396,022	2,396,022	-	-	-
1769		T	SG		-	-	-	-	-
1770				B8	2,414,147	2,410,065	4,083	-	4,083
1771									
1772	358	Underground Conductors							
1773		T	DGP		-	-	-	-	-
1774		T	DGU		-	-	-	-	-
1775		T	CAEW		19,269	14,929	4,340	-	4,340
1776		T	CAEE		4,088,395	4,088,395	-	-	-
1777		T	SG		-	-	-	-	-
1778				B8	4,107,663	4,103,323	4,340	-	4,340
1779									
1780	359	Roads and Trails							
1781		T	DGP		-	-	-	-	-
1782		T	DGU		-	-	-	-	-
1783		T	CAEW		6,461,097	5,005,776	1,455,321	-	1,455,321
1784		T	CAEE		4,918,110	4,918,110	-	-	-
1785		T	SG		-	-	-	-	-
1786				B8	11,379,207	9,923,886	1,455,321	-	1,455,321
1787									
1788	TP	Unclassified Trans Plant - Acct 300							
1789		T	SG		-	-	-	-	-
1790		T	CAEW		-	-	-	-	-
1791		T	CAEE		3,121,584	3,121,584	-	-	-
1792					3,121,584	3,121,584	-	-	-
1793									
1794	TS0	Unclassified Trans Sub Plant - Acct 300							
1795		T	SG		-	-	-	-	-
1796					-	-	-	-	-
1797									
1798				B8	2,548,076,269	2,327,889,261	220,187,008	(66,760)	220,120,248
1799									
1800									
1801		DGP			-	-	-	-	-
1802		DGU			-	-	-	-	-
1803		CAEW			977,550,551	757,363,543	220,187,008	(66,760)	220,120,248
1804		CAEE			1,570,525,718	1,570,525,718	-	-	-
1805		SG			-	-	-	-	-
1806				B8	2,548,076,269	2,327,889,261	220,187,008	(66,760)	220,120,248
1807	360	Land and Land Rights							
1808		DPW	S		36,131,595	35,168,069	963,527	-	963,527
1809				B8	36,131,595	35,168,069	963,527	-	963,527
1810									
1811	361	Structures and Improvements							
1812		DPW	S		39,735,516	38,135,398	1,600,118	-	1,600,118
1813				B8	39,735,516	38,135,398	1,600,118	-	1,600,118
1814									
1815	362	Station Equipment							
1816		DPW	S		626,129,250	583,612,514	42,516,735	-	42,516,735
1817				B8	626,129,250	583,612,514	42,516,735	-	42,516,735
1818									
1819	363	Storage Battery Equipment							
1820		DPW	S		616,054	616,054	-	-	-
				B8	616,054	616,054	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1901	391	Office Furniture & Equipment							
1902		G-SITUS	S		17,045,234	15,509,536	1,535,699	-	1,535,699
1903		G-DGP	DGP		-	-	-	-	-
1904		G-DGU	DGU		-	-	-	-	-
1905		CUST	CN		5,553,787	5,137,313	416,474	-	416,474
1906		G-SG	SG		265,341	242,952	22,388	-	22,388
1907		P	SE		163,584	149,869	13,715	-	13,715
1908		PTD	SO		86,661,845	80,200,257	6,461,588	-	6,461,588
1909		G-SG	CAEW		1,277,645	989,864	287,781	-	287,781
1910		G-SG	CAEE		6,559,755	6,559,755	-	-	-
1913		G-SG	CAEE		-	-	-	-	-
1914		G-SG	CAEE		-	-	-	-	-
1915				B8	117,527,191	108,789,546	8,737,645	-	8,737,645
1916									
1917	392	Transportation Equipment							
1918		G-SITUS	S		66,382,335	62,184,207	4,198,128	-	4,198,128
1919		PTD	SO		7,073,901	6,546,464	527,437	-	527,437
1920		G-SG	SG		52,418	47,995	4,423	-	4,423
1921		CUST	CN		19,078	17,648	1,431	-	1,431
1922		G-DGU	DGU		-	-	-	-	-
1923		P	SE		771,636	706,940	64,696	-	64,696
1924		G-DGP	DGP		-	-	-	-	-
1925		G-SG	CAEW		3,944,318	3,055,886	888,432	-	888,432
1926		G-SG	CAEE		9,084,675	9,084,675	-	-	-
1929		G-SG	CAEE		-	-	-	-	-
1930		G-DGU	CAEE		-	-	-	-	-
1931				B8	87,328,362	81,643,816	5,684,546	-	5,684,546
1932									
1933	393	Stores Equipment							
1934		G-SITUS	S		8,520,845	8,010,179	510,666	-	510,666
1935		G-DGP	DGP		-	-	-	-	-
1936		G-DGU	DGU		-	-	-	-	-
1937		PTD	SO		769,593	712,212	57,382	-	57,382
1938		G-SG	SG		37,807	34,617	3,190	-	3,190
1939		G-SG	CAEW		430,189	333,292	96,897	-	96,897
1940		G-SG	CAEE		2,955,535	2,955,535	-	-	-
1941		G-DGU	CAEE		-	-	-	-	-
1942				B8	12,713,970	12,045,835	668,135	-	668,135
1943									
1944	394	Tools, Shop & Garage Equipment							
1945		G-SITUS	S		29,138,810	26,906,168	2,232,641	-	2,232,641
1946		G-DGP	DGP		-	-	-	-	-
1947		G-SG	SG		30,312	27,754	2,558	-	2,558
1948		PTD	SO		4,634,563	4,289,006	345,557	-	345,557
1949		P	SE		56,604	51,858	4,746	-	4,746
1950		G-DGU	DGU		-	-	-	-	-
1951		G-SG	CAEW		4,715,348	3,653,246	1,062,102	-	1,062,102
1952		G-SG	CAEE		21,154,317	21,154,317	-	-	-
1955		G-SG	CAEE		-	-	-	-	-
1956		G-SG	CAEE		-	-	-	-	-
1957				B8	59,729,953	56,082,349	3,647,604	-	3,647,604
1958									
1959	395	Laboratory Equipment							
1960		G-SITUS	S		24,373,670	22,574,575	1,799,096	-	1,799,096
1961		G-DGP	DGP		-	-	-	-	-
1962		G-DGU	DGU		-	-	-	-	-
1963		PTD	SO		5,975,692	5,530,139	445,553	-	445,553
1964		P	SE		42,438	38,880	3,558	-	3,558
1965		G-SG	SG		45,303	41,480	3,822	-	3,822
1966		G-SG	CAEW		1,261,473	977,334	284,139	-	284,139
1967		G-SG	CAEE		5,153,972	5,153,972	-	-	-
1970		G-SG	CAEE		-	-	-	-	-
1971		G-SG	CAEE		-	-	-	-	-
1972				B8	36,852,548	34,316,380	2,536,168	-	2,536,168
1973									
1974	396	Power Operated Equipment							
1975		G-SITUS	S		87,052,055	80,650,046	6,402,008	-	6,402,008
1976		G-DGP	DGP		-	-	-	-	-
1977		G-SG	SG		-	-	-	-	-
1978		PTD	SO		4,426,205	4,096,183	330,022	-	330,022
1979		G-DGU	DGU		-	-	-	-	-
1980		P	SE		73,823	67,633	6,189	-	6,189
1981		G-SG	CAEW		6,570,354	5,090,423	1,479,930	-	1,479,930
1982		G-SG	CAEE		18,771,541	18,771,541	-	-	-
1985		P	CAEE		-	-	-	-	-
1986		G-SG	CAEE		-	-	-	-	-
1987				B8	116,893,977	108,675,827	8,218,150	-	8,218,150

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2068	Summary of General Plant by Factor									
2069	S				456,505,523	415,873,504	40,632,019	-	40,632,019	
2070	DGP				4,882	4,081	801	-	801	
2071	DGU				10,360	10,360	-	-	-	
2072	SG				17,990,081	16,472,158	1,517,923	-	1,517,923	
2073	SO				287,901,917	266,435,682	21,466,235	-	21,466,235	
2074	SE				1,161,595	1,064,204	97,391	-	97,391	
2075	CN				24,059,638	22,255,427	1,804,211	-	1,804,211	
2076	DEU				-	-	-	-	-	
2079	CAEW				43,414,074	33,635,331	9,778,742	20,311,983	30,090,725	
2080	CAEE				370,888,118	370,888,118	-	-	-	
2081	SSGCT				-	-	-	-	-	
2082	SSGCH				-	-	-	-	-	
2083	Less Capital Leases				(35,828,777)	(33,585,405)	(2,243,372)	-	(2,243,372)	
2084	Total General Plant by Factor				B8	1,166,107,411	1,093,053,460	73,053,951	20,311,983	93,365,934
2085	301 Organization									
2086	I-SITUS		S		14,689,211	14,689,211	-	-	-	
2087	PTD		SO		-	-	-	-	-	
2088	I-SG		CAEW		-	-	-	-	-	
2089	I-SG		CAEE		-	-	-	-	-	
2090	I-SG		SG		-	-	-	-	-	
2091					B8	14,689,211	14,689,211	-	-	
2092	302 Franchise & Consent									
2093	I-SITUS		S		1,000,000	1,000,000	-	-	-	
2094	I-SG		SG		2,042,736	1,870,379	172,357	-	172,357	
2095	I-SG		CAEW		-	-	-	-	-	
2096	I-SG		CAEE		-	-	-	-	-	
2097	I-SG		CAEW		67,690,035	52,443,287	15,246,747	(134,219)	15,112,529	
2098	I-SG		CAEE		12,365,223	12,365,223	-	-	-	
2099	I-DGP		DGP		-	-	-	-	-	
2100	I-DGU		DGU		-	-	-	-	-	
2101					B8	83,097,993	67,678,889	15,419,104	(134,219)	15,284,885
2102										
2103	303 Miscellaneous Intangible Plant									
2104	I-SITUS		S		991,089	983,114	7,975	-	7,975	
2105	I-SG		SG		14,519,372	13,294,292	1,225,080	-	1,225,080	
2106	PTD		SO		358,259,137	331,547,002	26,712,135	-	26,712,135	
2107	P		SE		1,966,360	1,801,495	164,864	-	164,864	
2108	CUST		CN		101,615,911	93,995,823	7,620,088	-	7,620,088	
2109	I-SG		CAEW		25,018,273	19,383,067	5,635,206	-	5,635,206	
2110	I-SG		CAEE		2,016,738	2,016,738	-	-	-	
2113	P		CAEE		-	-	-	-	-	
2114	I-DGP		CAEE		-	-	-	-	-	
2115					B8	504,386,880	463,021,532	41,365,348	-	41,365,348
2116	303 Less Non-Utility Plant									
2117	I-SITUS		S		-	-	-	-	-	
2118					B8	504,386,880	463,021,532	41,365,348	-	41,365,348
2119	IP Unclassified Intangible Plant - Acct 300									
2120	I-SITUS		S		-	-	-	-	-	
2121	I-SG		SG		-	-	-	-	-	
2122	I-DGU		DGU		-	-	-	-	-	
2123	PTD		SO		-	-	-	-	-	
2124										
2125										
2126	TOTAL INTANGIBLE PLANT				B8	602,174,084	545,389,632	56,784,452	(134,219)	56,650,234
2127										
2128	Summary of Intangible Plant by Factor									
2129	S				16,680,300	16,672,325	7,975	-	7,975	
2130	DGP				-	-	-	-	-	
2131	DGU				-	-	-	-	-	
2132	SG				16,562,108	15,164,671	1,397,437	-	1,397,437	
2133	SO				358,259,137	331,547,002	26,712,135	-	26,712,135	
2134	CN				101,615,911	93,995,823	7,620,088	-	7,620,088	
2137	CAEW				92,708,308	71,826,354	20,881,953	(134,219)	20,747,734	
2138	CAEE				14,381,961	14,381,961	-	-	-	
2139	SSGCT				-	-	-	-	-	
2140	SSGCH				-	-	-	-	-	
2141	SE				1,966,360	1,801,495	164,864	-	164,864	
2142	Total Intangible Plant by Factor				B8	602,174,084	545,389,632	56,784,452	(134,219)	56,650,234

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2143	Summary of Unclassified Plant (Account 106)									
2144	DP				22,334,918	21,172,068	1,162,850	-	1,162,850	
2145	DS0				-	-	-	-	-	
2146	GP				827,094	765,425	61,669	-	61,669	
2147	HP				-	-	-	-	-	
2148	NP				-	-	-	-	-	
2149	OP				4,417,820	4,417,820	-	-	-	
2150	TP				3,121,584	3,121,584	-	-	-	
2151	TS0				-	-	-	-	-	
2152	IP				-	-	-	-	-	
2153	MP				-	-	-	-	-	
2154	SP				-	-	-	-	-	
2155	Total Unclassified Plant by Factor					30,701,416	29,476,897	1,224,519	-	1,224,519
2156										
2157	TOTAL ELECTRIC PLANT IN SERVICE				B8	14,135,323,132	13,080,952,225	1,054,370,908	15,977,660	1,070,348,568
2158	Summary of Electric Plant by Factor									
2159	S				4,873,900,989	4,499,532,101	374,368,888	(1,013,936)	373,354,952	
2160	SE				3,127,955	2,865,699	262,255	-	262,255	
2161	DGU				10,360	10,360	-	-	-	
2162	DGP				4,882	4,081	801	-	801	
2163	SG				34,552,189	31,636,829	2,915,360	-	2,915,360	
2164	SO				646,161,055	597,982,685	48,178,370	-	48,178,370	
2165	CN				125,675,548	116,251,250	9,424,299	-	9,424,299	
2166	DEU				-	-	-	-	-	
2169	CAEW				2,759,076,395	2,137,612,088	621,464,306	16,991,596	638,455,903	
2170	CAEE				5,728,642,537	5,728,642,537	-	-	-	
2171	SSGCH				-	-	-	-	-	
2172	SSGCT				-	-	-	-	-	
2173	Less Capital Leases					(35,828,777)	(33,585,405)	(2,243,372)	-	(2,243,372)
2174					B8	14,135,323,132	13,080,952,225	1,054,370,908	15,977,660	1,070,348,568
2175	105	Plant Held For Future Use								
2176		DPW	S		1,210,734	1,210,734	-	-	-	
2177		P	SG		-	-	-	-	-	
2178		T	SG		-	-	-	-	-	
2179		P	SG		-	-	-	-	-	
2180		P	SE		-	-	-	-	-	
2181		G	SG		-	-	-	-	-	
2184		P	CAEW		6,979	5,407	1,572	-	1,572	
2185		P	CAEE		1,013,949	1,013,949	-	-	-	
2186	Total Plant Held For Future Use				B10	2,231,662	2,230,090	1,572	-	1,572
2187										
2188	114	Electric Plant Acquisition Adjustments								
2189		P	S		-	-	-	-	-	
2190		P	SG		-	-	-	-	-	
2191		P	CAEW		-	-	-	-	-	
2192		P	CAEE		157,193,780	157,193,780	-	-	-	
2193		P	DGP		-	-	-	-	-	
2194	Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
2195										
2196	115	Accum Provision for Asset Acquisition Adjustments								
2197		P	S		-	-	-	-	-	
2198		P	SG		-	-	-	-	-	
2199		P	CAEW		-	-	-	-	-	
2200		P	CAEE		(73,039,623)	(73,039,623)	-	-	-	
2201		P	DGP		-	-	-	-	-	
2202					B15	(73,039,623)	(73,039,623)	-	-	-
2203										
2204	120	Nuclear Fuel								
2205		P	SE		-	-	-	-	-	
2206	Total Nuclear Fuel					-	-	-	-	-
2207										
2208	124	Weatherization								
2209		DMSC	S		7,679,314	5,422,583	2,256,731	-	2,256,731	
2210		DMSC	SO		-	-	-	-	-	
2211					B16	7,679,314	5,422,583	2,256,731	-	2,256,731
2212										
2213	182W	Weatherization								
2214		DMSC	S		15,568,502	15,568,502	-	-	-	
2215		DMSC	SG		-	-	-	-	-	
2216		DMSC	SGCT		-	-	-	-	-	
2217		DMSC	SO		-	-	-	-	-	
2218					B16	15,568,502	15,568,502	-	-	-
2219										
2220	186W	Weatherization								
2221		DMSC	S		-	-	-	-	-	
2222		DMSC	CN		-	-	-	-	-	
2223		DMSC	CNP		-	-	-	-	-	
2224		DMSC	SG		-	-	-	-	-	
2225		DMSC	SO		-	-	-	-	-	
2226					B16	-	-	-	-	-
2227										

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2305	182M	Misc Regulatory Assets							
2306		DDS2	S		65,922,667	66,608,626	(685,959)	685,959	-
2307		DEFSG	SG		-	-	-	-	-
2308		P	CAEE		13,282,030	13,282,030	-	-	-
2309		DEFSG	CAEW		-	-	-	-	-
2310		DEFSG	CAEE		-	-	-	-	-
2311		P	SE		-	-	-	-	-
2312		P	CAEW		-	-	-	-	-
2313		P	CAEE		4,155,744	4,155,744	-	-	-
2314		DDSO2	SO		6,353,675	5,879,939	473,736	1,323,108	1,796,844
2315				B11	89,714,115	89,926,338	(212,223)	2,009,067	1,796,844
2316									
2317	186M	Misc Deferred Debits							
2318		LABOR	S		4,400,031	4,263,078	136,953	(24,529)	112,424
2319		P	CAEW		-	-	-	-	-
2320		P	CAEE		-	-	-	-	-
2321		DEFSG	SG		26,737,025	24,481,073	2,255,951	(2,255,951)	-
2322		LABOR	SO		210,644	194,938	15,706	(15,706)	-
2323		P	SE		7,372,714	6,754,568	618,146	(618,146)	-
2324		P	CAEW		-	-	-	-	-
2325		P	CAEE		-	-	-	-	-
2326		P	SNPPS		-	-	-	-	-
2327		GP	EXCTAX		-	-	-	-	-
2328		Total Misc. Deferred Debits		B11	38,720,414	35,693,657	3,026,757	(2,914,332)	112,424
2329									
2330		Working Capital							
2331	CWC	Cash Working Capital							
2332		CWC	S		50,700,348	46,866,942	3,833,405	175,850	4,009,255
2333		CWC	SO		-	-	-	-	-
2334		CWC	SE		-	-	-	-	-
2335				B14	50,700,348	46,866,942	3,833,405	175,850	4,009,255
2336									
2337	OWC	Other Work. Cap.							
2338	131	Cash	GP	SNP	-	-	-	-	-
2339	135	Working Funds	GP	SG	101,235	92,694	8,542	-	8,542
2340	143	Other A/R	GP	SO	18,920,612	17,509,874	1,410,738	-	1,410,738
2341	232	A/P	PTD	S	-	-	-	-	-
2342	232	A/P	PTD	SO	(5,123,833)	(4,741,795)	(382,038)	-	(382,038)
2343	232	A/P	P	SE	(2,873,033)	(2,632,151)	(240,882)	-	(240,882)
2344	253	Deferred Hedge	P	SE	-	-	-	-	-
2345	2533	Other Misc. Dt. Crd.	P	S	-	-	-	-	-
2346	2533	Other Misc. Dt. Crd.	P	SE	(5,352,360)	(4,903,605)	(448,755)	-	(448,755)
2347	230	Asset Retir. Oblig.	P	SE	(1,600,935)	(1,466,709)	(134,226)	-	(134,226)
2348	230	Asset Retir. Oblig.	P	S	-	-	-	-	-
2349	254105	ARO Reg Liability	P	S	-	-	-	-	-
2350	254105	ARO Reg Liability	P	SE	(381,413)	(349,435)	(31,979)	-	(31,979)
2351	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2352				B14	3,690,274	3,508,874	181,401	-	181,401
2353									
2354		Total Working Capital			54,390,622	50,375,816	4,014,806	175,850	4,190,656
2355		Miscellaneous Rate Base							
2356	18221	Unrec Plant & Reg Study Costs							
2357		P	S		-	-	-	-	-
2358									
2359									
2360									
2361	18222	Nuclear Plant - Trojan							
2362		P	S		(1,833,167)	(362,417)	(1,470,750)	1,470,750	-
2363		P	TROJP		4,384,127	3,643,158	740,969	(740,969)	-
2364		P	TROJD		6,381,641	5,257,837	1,123,804	(1,123,804)	-
2365				B14	8,932,601	8,538,577	394,024	(394,024)	-
2366									
2367									
2368									
2369	1869	Misc Deferred Debits-Trojan							
2370		P	S		-	-	-	-	-
2371		P	SNPPN		-	-	-	-	-
2372									
2373									
2374	141	Impact Housing - Notes Receivable							
2375		P	DGU		-	-	-	-	-
2376									
2377				B15	-	-	-	-	-
2378									
2379		TOTAL MISCELLANEOUS RATE BASE			8,932,601	8,538,577	394,024	(394,024)	-
2380									
2381		TOTAL RATE BASE ADDITIONS			512,223,215	490,575,186	21,648,029	(1,123,439)	20,524,590
2382	235	Customer Service Deposits							
2383		CUST	S		-	-	-	-	-
2384		CUST	CN		-	-	-	-	-
2385		Total Customer Service Deposits		B15	-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2541	Summary of Prod Plant Depreciation by Factor								
2542	S				-	-	-	-	-
2543	DGP				-	-	-	-	-
2544	DGU				-	-	-	-	-
2545	SG				-	-	-	-	-
2546	CAEW				(755,293,455)	(585,168,437)	(170,125,019)	14,845,323	(155,279,696)
2547	CAEE				(1,791,199,012)	(1,791,199,012)	-	-	-
2548	SSGCH				-	-	-	-	-
2549	SSGCT				-	-	-	-	-
2550	Total of Prod Plant Depreciation by Factor				<u>(2,546,492,467)</u>	<u>(2,376,367,449)</u>	<u>(170,125,019)</u>	<u>14,845,323</u>	<u>(155,279,696)</u>
2551									
2552									
2553	108TP	Transmission Plant Accumulated Depr							
2554		T	DGP		-	-	-	-	-
2555		T	DGU		-	-	-	-	-
2556		T	CAEW		(403,090,471)	(312,296,921)	(90,793,550)	26,852	(90,766,697)
2557		T	CAEE		(562,811,814)	(562,811,814)	-	-	-
2558		T	SG		-	-	-	-	-
2559	TOTAL TRANS PLANT ACCUM DEPR				B17 (965,902,284)	(875,108,735)	(90,793,550)	26,852	(90,766,697)
2560	108360	Land and Land Rights							
2561		DPW	S		(4,392,251)	(4,218,774)	(173,478)	-	(173,478)
2562				B17	<u>(4,392,251)</u>	<u>(4,218,774)</u>	<u>(173,478)</u>	<u>-</u>	<u>(173,478)</u>
2563									
2564	108361	Structures and Improvements							
2565		DPW	S		(13,631,036)	(13,128,485)	(502,552)	-	(502,552)
2566				B17	<u>(13,631,036)</u>	<u>(13,128,485)</u>	<u>(502,552)</u>	<u>-</u>	<u>(502,552)</u>
2567									
2568	108362	Station Equipment							
2569		DPW	S		(156,242,862)	(140,353,405)	(15,889,457)	-	(15,889,457)
2570				B17	<u>(156,242,862)</u>	<u>(140,353,405)</u>	<u>(15,889,457)</u>	<u>-</u>	<u>(15,889,457)</u>
2571									
2572	108363	Storage Battery Equipment							
2573		DPW	S		(33,601)	(33,601)	-	-	-
2574				B17	<u>(33,601)</u>	<u>(33,601)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2575									
2576	108364	Poles, Towers & Fixtures							
2577		DPW	S		(384,544,341)	(335,812,910)	(48,731,430)	1,742	(48,729,689)
2578				B17	<u>(384,544,341)</u>	<u>(335,812,910)</u>	<u>(48,731,430)</u>	<u>1,742</u>	<u>(48,729,689)</u>
2579									
2580	108365	Overhead Conductors							
2581		DPW	S		(220,415,073)	(201,339,347)	(19,075,726)	121	(19,075,605)
2582				B17	<u>(220,415,073)</u>	<u>(201,339,347)</u>	<u>(19,075,726)</u>	<u>121</u>	<u>(19,075,605)</u>
2583									
2584	108366	Underground Conduit							
2585		DPW	S		(99,772,318)	(96,409,018)	(3,363,300)	32,320	(3,330,980)
2586				B17	<u>(99,772,318)</u>	<u>(96,409,018)</u>	<u>(3,363,300)</u>	<u>32,320</u>	<u>(3,330,980)</u>
2587									
2588	108367	Underground Conductors							
2589		DPW	S		(206,659,990)	(201,681,942)	(4,978,048)	22,620	(4,955,428)
2590				B17	<u>(206,659,990)</u>	<u>(201,681,942)</u>	<u>(4,978,048)</u>	<u>22,620</u>	<u>(4,955,428)</u>
2591									
2592	108368	Line Transformers							
2593		DPW	S		(326,447,114)	(299,673,618)	(26,773,495)	24,349	(26,749,146)
2594				B17	<u>(326,447,114)</u>	<u>(299,673,618)</u>	<u>(26,773,495)</u>	<u>24,349</u>	<u>(26,749,146)</u>
2595									
2596	108369	Services							
2597		DPW	S		(128,835,727)	(118,544,802)	(10,290,925)	-	(10,290,925)
2598				B17	<u>(128,835,727)</u>	<u>(118,544,802)</u>	<u>(10,290,925)</u>	<u>-</u>	<u>(10,290,925)</u>
2599									
2600	108370	Meters							
2601		DPW	S		(86,861,673)	(80,427,367)	(6,434,306)	9,078	(6,425,228)
2602				B17	<u>(86,861,673)</u>	<u>(80,427,367)</u>	<u>(6,434,306)</u>	<u>9,078</u>	<u>(6,425,228)</u>
2603									
2604									
2605									
2606	108371	Installations on Customers' Premises							
2607		DPW	S		(5,812,034)	(5,518,916)	(293,119)	-	(293,119)
2608				B17	<u>(5,812,034)</u>	<u>(5,518,916)</u>	<u>(293,119)</u>	<u>-</u>	<u>(293,119)</u>
2609									
2610	108372	Leased Property							
2611		DPW	S		(42,759)	(42,759)	-	-	-
2612				B17	<u>(42,759)</u>	<u>(42,759)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2613									
2614	108373	Street Lights							
2615		DPW	S		(19,202,218)	(17,673,629)	(1,528,590)	-	(1,528,590)
2616				B17	<u>(19,202,218)</u>	<u>(17,673,629)</u>	<u>(1,528,590)</u>	<u>-</u>	<u>(1,528,590)</u>
2617									
2618	108D00	Unclassified Dist Plant - Acct 300							
2619		DPW	S		-	-	-	-	-
2620					-	-	-	-	-
2621					-	-	-	-	-

ACCT	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2622	108DS	Unclassified Dist Sub Plant - Acct 300								
2623		DPW	S			-	-	-	-	-
2624						-	-	-	-	-
2625										
2626	108DP	Unclassified Dist Sub Plant - Acct 300								
2627		DPW	S			-	-	-	-	-
2628						-	-	-	-	-
2629										
2630										
2631		TOTAL DISTRIBUTION PLANT DEPR			B17	(1,652,892,998)	(1,514,858,573)	(138,034,426)	90,231	(137,944,195)
2632										
2633		Summary of Distribution Plant Depr by Factor								
2634		S				(1,652,892,998)	(1,514,858,573)	(138,034,426)	90,231	(137,944,195)
2635										
2636		Total Distribution Depreciation by Factor			B17	(1,652,892,998)	(1,514,858,573)	(138,034,426)	90,231	(137,944,195)
2637	108GP	General Plant Accumulated Depr								
2638		G-SITUS	S			(147,006,401)	(133,912,812)	(13,093,589)	-	(13,093,589)
2639		G-DGP	DGP			(18,137)	(15,161)	(2,976)	-	(2,976)
2640		G-DGU	DGU			-	-	-	-	-
2641		G-SG	SG			(2,144,935)	(1,963,955)	(180,980)	-	(180,980)
2642		CUST	CN			(5,356,116)	(4,954,466)	(401,650)	-	(401,650)
2643		PTD	SO			(95,437,379)	(88,321,480)	(7,115,900)	-	(7,115,900)
2644		P	SE			(573,515)	(525,430)	(48,085)	-	(48,085)
2647		P	CAEW			(17,509,946)	(13,565,942)	(3,944,003)	-	(3,944,003)
2648		P	CAEE			(46,610,217)	(46,610,217)	-	-	-
2649		G-SG	CAEE			-	-	-	-	-
2650		G-SG	CAEE			-	-	-	-	-
2651					B17	(314,656,646)	(289,869,463)	(24,787,183)	-	(24,787,183)
2652										
2653										
2654	108MP	Mining Plant Accumulated Depr.								
2655		P	S			-	-	-	-	-
2656		P	CAEW			-	-	-	-	-
2657		P	CAEE			(155,036,541)	(155,036,541)	-	-	-
2658		P	SE			-	-	-	-	-
2659					B17	(155,036,541)	(155,036,541)	-	-	-
2660	108MP	Less Centralia Situs Depreciation								
2661		P	S			-	-	-	-	-
2662					B17	(155,036,541)	(155,036,541)	-	-	-
2663										
2664	1081390	Accum Depr - Capital Lease								
2665		PTD	SO			-	-	-	-	-
2666						-	-	-	-	-
2667						-	-	-	-	-
2668		Remove Capital Leases				-	-	-	-	-
2669						-	-	-	-	-
2670						-	-	-	-	-
2671	1081399	Accum Depr - Capital Lease								
2672		P	S			-	-	-	-	-
2673		P	SE			-	-	-	-	-
2674						-	-	-	-	-
2675						-	-	-	-	-
2676		Remove Capital Leases				-	-	-	-	-
2677						-	-	-	-	-
2678						-	-	-	-	-
2679						-	-	-	-	-
2680		TOTAL GENERAL PLANT ACCUM DEPR			B17	(469,693,187)	(444,906,004)	(24,787,183)	-	(24,787,183)
2681										
2682										
2683										
2684		Summary of General Depreciation by Factor								
2685		S				(147,006,401)	(133,912,812)	(13,093,589)	-	(13,093,589)
2686		DGP				(18,137)	(15,161)	(2,976)	-	(2,976)
2687		DGU				-	-	-	-	-
2688		SE				(573,515)	(525,430)	(48,085)	-	(48,085)
2689		SO				(95,437,379)	(88,321,480)	(7,115,900)	-	(7,115,900)
2690		CN				(5,356,116)	(4,954,466)	(401,650)	-	(401,650)
2691		SG				(2,144,935)	(1,963,955)	(180,980)	-	(180,980)
2692		DEU				-	-	-	-	-
2695		CAEW				(17,509,946)	(13,565,942)	(3,944,003)	-	(3,944,003)
2696		CAEE				(201,646,758)	(201,646,758)	-	-	-
2697		SSGCT				-	-	-	-	-
2698		SSGCH				-	-	-	-	-
2699		Remove Capital Leases				-	-	-	-	-
2700		Total General Depreciation by Factor			B17	(469,693,187)	(444,906,004)	(24,787,183)	-	(24,787,183)
2701										
2702										
2703		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(5,634,980,937)	(5,211,240,759)	(423,740,177)	14,962,406	(408,777,771)

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2704	111SP	Accum Prov for Amort-Steam							
2705		P	DGP		-	-	-	-	-
2706		P	SG		-	-	-	-	-
2707					-	-	-	-	-
2708									
2709									
2710	111GP	Accum Prov for Amort-General							
2711		G-SITUS	S		(14,713,267)	(13,561,239)	(1,152,028)	-	(1,152,028)
2712		CUST	CN		(1,756,975)	(1,625,221)	(131,754)	-	(131,754)
2713		I-SG	SG		-	-	-	-	-
2714		PTD	SO		(8,460,940)	(7,830,084)	(630,856)	-	(630,856)
2717		P	CAEW		-	-	-	-	-
2718		P	CAEE		-	-	-	-	-
2719		P	SE		-	-	-	-	-
2720				B18	(24,931,182)	(23,016,544)	(1,914,638)	-	(1,914,638)
2721									
2722									
2723	111HP	Accum Prov for Amort-Hydro							
2724		P	DGP		-	-	-	-	-
2725		P	DGU		-	-	-	-	-
2726		P	SG		-	-	-	-	-
2727		P	CAEW		(7)	(5)	(2)	-	(2)
2728		P	CAEE		(227,357)	(227,357)	-	-	-
2729		P	CAEE		-	-	-	-	-
2730				B18	(227,363)	(227,362)	(2)	-	(2)
2731									
2732									
2733	111IP	Accum Prov for Amort-Intangible Plant							
2734		I-SITUS	S		(15,431,191)	(15,424,039)	(7,152)	-	(7,152)
2735		I-DGP	DGP		-	-	-	-	-
2736		I-DGU	DGU		-	-	-	-	-
2737		P	SE		(785,883)	(719,993)	(65,890)	-	(65,890)
2738		I-SG	SG		(4,043,317)	(3,702,160)	(341,157)	-	(341,157)
2739		I-SG	CAEW		-	-	-	-	-
2740		I-SG	CAEE		-	-	-	-	-
2741		CUST	CN		(53,935,941)	(49,891,333)	(4,044,609)	-	(4,044,609)
2742		P	CAEE		-	-	-	-	-
2743		P	CAEE		-	-	-	-	-
2744		I-SG	CAEW		(19,860,685)	(15,387,193)	(4,473,492)	3,896	(4,469,596)
2745		I-SG	CAEE		(4,614,459)	(4,614,459)	-	-	-
2746		PTD	SO		(228,210,882)	(211,195,266)	(17,015,616)	-	(17,015,616)
2747				B18	(326,882,359)	(300,934,442)	(25,947,916)	3,896	(25,944,021)
2748	111IP	Less Non-Utility Plant							
2749		NUTIL	OTH		-	-	-	-	-
2750				B18	(326,882,359)	(300,934,442)	(25,947,916)	3,896	(25,944,021)
2751									
2752	111390	Accum Amtr - Capital Lease							
2753		G-SITUS	S		(567,703)	(567,703)	-	-	-
2754		P	SG		(110,382)	(101,068)	(9,314)	-	(9,314)
2755		PTD	SO		2,798,335	2,589,689	208,646	-	208,646
2756					2,120,250	1,920,917	199,333	-	199,333
2757									
2758		Remove Capital Lease Amtr			(2,120,250)	(1,920,917)	(199,333)	-	(199,333)
2759									
2760		TOTAL ACCUM PROV FOR AMORTIZ		B18	(352,040,904)	(324,178,348)	(27,862,556)	3,896	(27,858,660)
2761		13-MONTH AVERAGE							
2762									
2763									
2764									
2765		Summary of Amortization by Factor							
2766		S			(30,712,161)	(29,552,981)	(1,159,180)	-	(1,159,180)
2767		DGP			-	-	-	-	-
2768		DGU			-	-	-	-	-
2769		SE			(785,883)	(719,993)	(65,890)	-	(65,890)
2770		SO			(233,873,487)	(216,435,662)	(17,437,825)	-	(17,437,825)
2771		CN			(55,692,916)	(51,516,554)	(4,176,363)	-	(4,176,363)
2772		SSGCT			-	-	-	-	-
2773		SSGCH			-	-	-	-	-
2776		CAEW			(19,860,692)	(15,387,198)	(4,473,494)	3,896	(4,469,598)
2777		CAEE			(4,841,816)	(4,841,816)	-	-	-
2778		SG			(4,153,699)	(3,803,229)	(350,471)	-	(350,471)
2779		Less Capital Lease			(2,120,250)	(1,920,917)	(199,333)	-	(199,333)
2780		Total Provision For Amortization by Factor		B18	(352,040,904)	(324,178,348)	(27,862,556)	3,896	(27,858,660)

**3. REVENUE
ADJUSTMENTS**

	3.1	3.2	3.3	3.4	3.5	3.6	0	
	Total Normalized	Temperature Normalization	ProForma Reduction in Load	Revenue Normalizing	Centralia Gain	Pole Attachment Revenue	SO2 Emission Allowances	0
1 Operating Revenues:								
2 General Business Revenues	10,000,070	(220,437)	(3,906,382)	14,126,889	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,929,370)	-	-	-	(1,130,292)	(799,078)	-	-
6 Total Operating Revenues	8,070,700	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,824,745	(77,153)	(1,367,234)	4,944,411	(395,602)	(279,677)	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(762,200)	-	-	-	-	-	(762,200)	-
26 Investment Tax Credit Adj	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,008,443	-	-	-	-	-	2,008,443	-
28 Total Operating Expenses:	4,070,988	(77,153)	(1,367,234)	4,944,411	(395,602)	(279,677)	1,246,242	-
29								
30 Operating Rev For Return:	3,999,713	(143,284)	(2,539,148)	9,182,478	(734,690)	(519,401)	(1,246,242)	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,930,860	-	-	-	-	-	1,930,860	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,388,448)	-	-	-	-	-	(3,388,448)	-
54								
55 Total Deductions:	(1,457,588)	-	-	-	-	-	(1,457,588)	-
56								
57 Total Rate Base:	(1,457,588)	-	-	-	-	-	(1,457,588)	-
58								
59								
60 Estimated ROE impact	1.665%	-0.058%	-1.032%	3.732%	-0.299%	-0.211%	-0.473%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	6,062,258	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	(2,008,443)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,449,857	-	-	-	-	-	2,449,857	-
71 Schedule "M" Deductions	441,415	-	-	-	-	-	441,415	-
72 Income Before Tax	8,070,700	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	8,070,700	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	-	-
77								
78 Federal Income Taxes	2,824,745	(77,153)	(1,367,234)	4,944,411	(395,602)	(279,677)	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	0	
	Total Normalized	Temperature Normalization	ProForma Reduction in Load	Revenue Normalizing	Centralia Gain	Pole Attachment Revenue	SO2 Emission Allowances	0
1 Operating Revenues:								
2 General Business Revenues	10,000,070	(220,437)	(3,906,382)	14,126,889	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,929,370)	-	-	-	(1,130,292)	(799,078)	-	-
6 Total Operating Revenues	8,070,700	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,824,745	(77,153)	(1,367,234)	4,944,411	(395,602)	(279,677)	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(762,200)	-	-	-	-	-	(762,200)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,008,443	-	-	-	-	-	2,008,443	-
28 Total Operating Expenses:	4,070,988	(77,153)	(1,367,234)	4,944,411	(395,602)	(279,677)	1,246,242	-
29								
30 Operating Rev For Return:	3,999,713	(143,284)	(2,539,148)	9,182,478	(734,690)	(519,401)	(1,246,242)	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,930,860	-	-	-	-	-	1,930,860	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,388,448)	-	-	-	-	-	(3,388,448)	-
54								
55 Total Deductions:	(1,457,588)	-	-	-	-	-	(1,457,588)	-
56								
57 Total Rate Base:	(1,457,588)	-	-	-	-	-	(1,457,588)	-
58								
59								
60 Estimated ROE impact	1.665%	-0.058%	-1.032%	3.732%	-0.299%	-0.211%	-0.473%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	6,062,258	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	(2,008,443)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,449,857	-	-	-	-	-	2,449,857	-
71 Schedule "M" Deductions	441,415	-	-	-	-	-	441,415	-
72 Income Before Tax	8,070,700	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	8,070,700	(220,437)	(3,906,382)	14,126,889	(1,130,292)	(799,078)	-	-
77								
78 Federal Income Taxes	2,824,745	(77,153)	(1,367,234)	4,944,411	(395,602)	(279,677)	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	0
	Total Normalized	Temperature Normalization	ProForma Reduction in Load	Revenue Normalizing	Centralia Gain	Pole Attachment Revenue	SO2 Emission Allowances
0							0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

PacifiCorp
 Washington Results of Operations March 2006
 Temperature Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	79,319	WA	Situs	79,319	3.1.1
Commercial	442	1	(299,755)	WA	Situs	(299,755)	3.1.1
Total			<u>(220,437)</u>			<u>(220,437)</u>	

Description of Adjustment:

This adjustment normalizes revenues in the test period by comparing actual loads to temperature normalized loads. Temperature normalization reflects weather or temperature patterns which were measurably different than normal, as defined by using 30-year historical studies by the National Oceanic & Atmospheric Administration. Only residential and commercial sales are considered weather sensitive. Industrial sales are more sensitive to specific economic factors. This revenue adjustment corresponds with temperature adjustments made to system peak, energy loads and net power costs.

Pacific Power & Light Company
State of Washington

12 Months Ended March 2006

	A	B	C	D	E	F	G	H	I
	Total Revenue	Normalizing Adjustments ¹	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change	Total Type 2 Adjusted Revenue	Type 3 ProForma Reduction in Load ²	Total Washington Revenue
Residential	\$82,633,509	\$14,167,584	\$79,319	\$14,246,903	\$96,880,412	\$0	\$96,880,412	(\$55,235)	\$96,825,177
Commercial	\$77,218,371	(\$670,644)	(\$299,755)	(\$970,399)	\$76,247,972	\$0	\$76,247,972	(\$569,941)	\$75,678,031
Industrial	\$47,387,045	(\$940,385)	\$0	(\$940,385)	\$46,446,660	\$0	\$46,446,660	(\$3,279,482)	\$43,167,178
Non-Tariff Contracts/Firm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Tariff Contracts/Non-Firm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Irrigation	\$8,329,641	\$1,580,262	\$0	\$1,580,262	\$9,909,903	\$0	\$9,909,903	(\$1,724)	\$9,908,179
Public St & Hwy	\$995,360	(\$9,929)	\$0	(\$9,929)	\$985,431	\$0	\$985,431	\$0	\$985,431
Total Washington	\$216,563,926	\$14,126,889	(\$220,437)	\$13,906,452	\$230,470,379	\$0	\$230,470,379	(\$3,906,382)	\$226,563,997
Source / Formula	305 Report	To Page 3.3 Table 2	To Page 3.1 Customer Info. Services	B + C	A + D	Table 2	E + F	To Page 3.2 Table 2	G + H

¹ Adjustments back out Schedules 98 (BPA) and 191 (SBC), Blue Sky, Centralia Refund and Merger Credit revenues.

² Reduction in revenues due to the termination of service for the Centralia Plant and the Yakama Customers.

Pacific Power & Light
State of Washington

12 Months Ended March 2006

	305											
	Booked Revenues		Type 1		Type 2		Type 3		Total Adj. Rev.		Total Adjustments	Adjusted Revenue
	Normalizati on	SBC Removal	BPA Adjustment	Temperature	Unbilled Adjustment	Total Type 1 Adj.	Total Rev.	Increase Adj.	Total Type 2 Adj.	Total Adj. Rev. Type 1,2,3 Adj.		
Residential												
02RES000016	\$78,313,818	\$-64,885	\$2,803,524	\$17,141,562	\$79,319	\$1,081,816	\$15,434,088	\$93,747,906	\$0	\$93,747,906	\$15,378,853	\$93,692,671
02RES000017	\$2,290,022	\$2,780	\$-81,393	\$497,649	\$0	\$31,673	\$450,709	\$2,740,731	\$0	\$2,740,731	\$450,709	\$2,740,731
02RES000018	\$160,892	\$-245	\$5,113	\$31,289	\$0	\$2,184	\$28,115	\$189,007	\$0	\$189,007	\$28,115	\$189,007
02RES0018X	\$42,205	\$138	\$-1,365	\$8,345	\$0	\$577	\$7,695	\$49,900	\$0	\$49,900	\$7,695	\$49,900
Subtotal	\$80,806,936	\$-62,212	\$2,891,394	\$17,678,645	\$79,319	\$1,116,250	\$15,920,607	\$96,727,543	\$0	\$96,727,543	\$15,865,372	\$96,672,308
02OALT013R	\$138,287	\$-640	\$2,079	\$13,759	\$0	\$1,748	\$12,947	\$151,235	\$0	\$151,235	\$12,947	\$151,235
02OALT015R	\$0	\$-460	\$2,082	\$13,759	\$0	\$1,750	\$12,947	\$219	\$0	\$219	\$219	\$219
Subtotal	\$138,287	\$-1,100	\$4,161	\$27,518	\$0	\$3,498	\$25,894	\$151,453	\$0	\$151,453	\$12,947	\$151,453
AGA	\$1,416	\$0	\$0	\$0	\$0	\$0	\$0	\$1,416	\$0	\$1,416	\$0	\$1,416
02BLSKY01R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	\$410,337	\$0	\$0	\$0	\$0	\$0	\$410,337	\$0	\$0	\$410,337	\$0	\$410,337
Merger Credit	\$-23	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$23	\$23
BPA Balancing Account	\$979,011	\$0	\$-979,011	\$0	\$0	\$0	\$-979,011	\$0	\$0	\$0	\$-979,011	\$0
Unbilled Rev	\$1,118,000	\$0	\$0	\$0	\$0	\$-1,118,000	\$-1,118,000	\$0	\$0	\$0	\$-1,118,000	\$0
Total	\$82,633,369	\$347,688	\$2,893,476	\$16,713,372	\$79,319	\$0	\$14,246,903	\$96,880,412	\$0	\$96,880,412	\$14,191,668	\$96,825,177
Commercial												
02GNSV0024	\$28,808,958	\$-17,894	\$-880,069	\$0	\$-599,947	\$219,645	\$-1,078,264	\$27,730,694	\$0	\$27,730,694	\$-131,395	\$27,599,299
02GNSV0025	\$2,569,071	\$-29,257	\$-87,008	\$504,747	\$0	\$23,380	\$411,862	\$2,980,933	\$0	\$2,980,933	\$411,862	\$2,980,933
02GNSV024F	\$112,770	\$-1	\$-2,349	\$0	\$0	\$873	\$-1,477	\$111,293	\$0	\$111,293	\$-1,477	\$111,293
02GNSV025F	\$23,578	\$-1,108	\$-534	\$443	\$0	\$177	\$-1,022	\$22,556	\$0	\$22,556	\$-1,022	\$22,556
02GNSV24FP	\$72,346	\$14,180	\$-647	\$3,661	\$0	\$708	\$17,901	\$90,248	\$0	\$90,248	\$17,901	\$90,248
02NMT24135	\$501	\$488	\$-12	\$0	\$0	\$0	\$-501	\$0	\$0	\$0	\$-501	\$0
Subtotal	\$31,587,224	\$-34,569	\$-970,619	\$508,850	\$-599,947	\$244,784	\$-661,501	\$30,935,724	\$0	\$30,935,724	\$-131,395	\$30,804,329
02LGSV0035	\$3,338,819	\$-105,137	\$-125,068	\$939,603	\$0	\$32,169	\$741,567	\$4,100,387	\$0	\$4,100,387	\$741,567	\$4,100,387
02LGSV0036	\$34,323,598	\$-47,831	\$-1,012,761	\$0	\$100,192	\$259,533	\$-700,820	\$33,622,750	\$0	\$33,622,750	\$-139,286	\$33,184,312
Subtotal	\$37,662,417	\$-152,968	\$-1,137,829	\$939,603	\$0	\$291,722	\$40,720	\$37,723,136	\$0	\$37,723,136	\$-338,438	\$37,284,698
02LGSV048T	\$7,285,611	\$2,818	\$-195,769	\$0	\$0	\$56,087	\$-136,864	\$7,148,747	\$0	\$7,148,747	\$-136,864	\$7,148,747
Subtotal	\$7,285,611	\$2,818	\$-195,769	\$0	\$0	\$56,087	\$-136,864	\$7,148,747	\$0	\$7,148,747	\$-136,864	\$7,148,747
02OALT013N	\$78,433	\$-40	\$-1,182	\$7,851	\$0	\$673	\$7,302	\$85,735	\$0	\$85,735	\$7,302	\$85,735
02OALT015N	\$202,237	\$-562	\$-2,941	\$0	\$0	\$1,570	\$-1,932	\$200,304	\$0	\$200,304	\$-2,040	\$200,196
02RCFL0054	\$21,074	\$434	\$-619	\$0	\$0	\$1,653	\$-19	\$21,054	\$0	\$21,054	\$-19	\$21,054
Subtotal	\$301,743	\$-168	\$-8,742	\$7,851	\$0	\$2,408	\$5,350	\$307,093	\$0	\$307,093	\$5,242	\$306,985
AGA	\$133,273	\$0	\$0	\$0	\$0	\$0	\$0	\$133,273	\$0	\$133,273	\$0	\$133,273
02BLSKY01N	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	\$381,275	\$381,275	\$0	\$0	\$0	\$0	\$381,275	\$0	\$0	\$0	\$381,275	\$0
Merger Credit	\$2	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-2	\$-2
BPA Balancing Acct	\$14,370	\$0	\$0	\$-14,370	\$0	\$0	\$-14,370	\$0	\$0	\$0	\$-14,370	\$0
Unbilled Rev	\$595,000	\$0	\$0	\$0	\$0	\$-595,000	\$-595,000	\$0	\$0	\$0	\$-595,000	\$0
Total	\$77,218,371	\$196,380	\$-2,308,958	\$1,441,935	\$-299,755	\$0	\$-970,399	\$76,247,972	\$0	\$76,247,972	\$-569,941	\$75,678,031
Industrial												
02GNSV0024	\$1,215,006	\$7,094	\$-36,967	\$0	\$0	\$-8,830	\$-38,704	\$1,176,302	\$0	\$1,176,302	\$-38,704	\$1,176,302
02GNSV0025	\$157,915	\$842	\$-5,376	\$31,164	\$0	\$-1,375	\$25,254	\$183,169	\$0	\$183,169	\$25,254	\$183,169
02GNSV024F	\$5,441	\$-1	\$-65	\$0	\$0	\$-40	\$-105	\$5,336	\$0	\$5,336	\$-105	\$5,336
02GNSV24FP	\$1,122	\$-72	\$-3	\$17	\$0	\$-8	\$-67	\$1,055	\$0	\$1,055	\$-67	\$1,055
Subtotal	\$1,379,483	\$7,862	\$-42,411	\$31,180	\$0	\$-10,253	\$-13,622	\$1,365,862	\$0	\$1,365,862	\$-13,622	\$1,365,862
02LGSV0035	\$317,243	\$-811	\$-7,054	\$51,527	\$0	\$-2,689	\$40,973	\$358,216	\$0	\$358,216	\$40,973	\$358,216

Pacific Power & Light
State of Washington

12 Months Ended March 2006

305	Booked Revenues	Type 1			Type 2			Type 3			Total Adj. Rev. Type 1,2,3 Adj.	Total Adjustments	Adjusted Revenue
		Normalization	SBC Renewal	BPA Adjustment	Temperature	Unbilled Adjustment	Total Type 1 Adj.	Increase Adj.	Total Type 2 Adj.	Reduction in Load2			
	\$8,530,857	\$46,875	\$217,263	\$1,527	\$0	\$61,515	\$8,194,504	\$0	\$0	\$8,194,504	\$-356,353	\$8,194,504	
	\$8,868,100	\$47,686	\$225,017	\$1,527	\$0	\$64,204	\$8,552,720	\$0	\$0	\$8,552,720	\$-315,380	\$8,552,720	
	\$2,383,997	\$4,261	\$26,947	\$0	\$0	\$1,193	\$2,551,596	\$0	\$0	\$2,551,596	\$-2,425,012	\$158,986	
	\$3,928,486	\$7,249	\$116,735	\$0	\$0	\$28,455	\$3,790,545	\$0	\$0	\$3,790,545	\$-137,941	\$3,790,545	
	\$31,186,909	\$135,611	\$943,412	\$0	\$0	\$219,750	\$30,159,358	\$0	\$0	\$30,159,358	\$-1,914,423	\$29,222,486	
	\$37,695,393	\$138,598	\$1,087,094	\$0	\$0	\$249,398	\$36,501,499	\$0	\$0	\$36,501,499	\$-4,477,376	\$33,222,017	
	\$3,425	\$368	\$51	\$0	\$0	\$329	\$4,042	\$0	\$0	\$4,042	\$616	\$4,042	
	\$14,728	\$814	\$235	\$0	\$0	\$114	\$15,193	\$0	\$0	\$15,193	\$465	\$15,193	
	\$18,153	\$1,183	\$286	\$0	\$0	\$144	\$19,235	\$0	\$0	\$19,235	\$1,081	\$19,235	
	\$7,345	\$0	\$0	\$0	\$0	\$0	\$7,345	\$0	\$0	\$7,345	\$0	\$7,345	
	\$258,617	\$258,617	\$0	\$0	\$0	\$258,617	\$0	\$0	\$0	\$0	\$258,617	\$0	
	\$19	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$-19	\$0	
	\$2,831	\$2,831	\$0	\$0	\$0	\$2,831	\$0	\$0	\$0	\$0	\$2,831	\$0	
	\$324,000	\$0	\$0	\$0	\$0	\$324,000	\$0	\$0	\$0	\$0	\$324,000	\$0	
	\$47,387,045	\$358,555	\$1,384,808	\$0	\$0	\$940,385	\$46,446,660	\$0	\$0	\$46,446,660	\$-4,219,867	\$43,167,178	
	\$7,229,445	\$1,513	\$270,517	\$0	\$0	\$40,189	\$8,779,767	\$0	\$0	\$8,779,767	\$1,450,322	\$8,779,767	
	\$1,085,536	\$231	\$52,553	\$0	\$0	\$8,811	\$1,052,403	\$0	\$0	\$1,052,403	\$-38,857	\$1,050,679	
	\$8,418,980	\$1,744	\$303,070	\$0	\$0	\$45,000	\$9,832,170	\$0	\$0	\$9,832,170	\$1,411,466	\$9,830,446	
	\$77,723	\$0	\$0	\$0	\$0	\$0	\$77,723	\$0	\$0	\$77,723	\$0	\$77,723	
	\$69,989	\$69,989	\$0	\$0	\$0	\$69,989	\$0	\$0	\$0	\$0	\$69,989	\$0	
	\$79	\$79	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$79	\$0	
	\$124,358	\$0	\$0	\$0	\$0	\$124,358	\$0	\$0	\$0	\$0	\$124,358	\$0	
	\$72,354	\$0	\$0	\$0	\$0	\$72,354	\$0	\$0	\$0	\$0	\$-72,354	\$0	
	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	
	\$8,329,641	\$71,812	\$303,070	\$0	\$0	\$1,811,520	\$9,909,903	\$0	\$0	\$9,909,903	\$-1,578,538	\$9,908,179	
	\$46,461	\$-101	\$-585	\$0	\$0	\$280	\$46,055	\$0	\$0	\$46,055	\$-406	\$46,055	
	\$202,936	\$22	\$-5,591	\$0	\$0	\$1,209	\$198,576	\$0	\$0	\$198,576	\$-4,360	\$198,576	
	\$55,529	\$220	\$1,348	\$0	\$0	\$332	\$54,532	\$0	\$0	\$54,532	\$-997	\$54,532	
	\$466,036	\$65	\$4,306	\$0	\$0	\$2,828	\$464,423	\$0	\$0	\$464,423	\$-1,613	\$464,423	
	\$224,023	\$41	\$3,579	\$0	\$0	\$1,350	\$221,753	\$0	\$0	\$221,753	\$-2,270	\$221,753	
	\$994,986	\$164	\$15,810	\$0	\$0	\$6,000	\$985,340	\$0	\$0	\$985,340	\$-9,646	\$985,340	
	\$91	\$0	\$0	\$0	\$0	\$0	\$91	\$0	\$0	\$0	\$0	\$91	
	\$5,717	\$5,717	\$0	\$0	\$0	\$5,717	\$0	\$0	\$0	\$0	\$5,717	\$0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$6,000	\$0	\$0	\$0	\$0	\$-6,000	\$0	\$0	\$0	\$0	\$-6,000	\$0	
	\$995,560	\$5,881	\$15,810	\$0	\$0	\$9,929	\$985,431	\$0	\$0	\$985,431	\$-9,929	\$985,431	
	\$216,563,926	\$980,316	\$6,906,123	\$20,052,696	\$-220,437	\$0	\$13,906,452	\$230,470,379	\$-3,906,382	\$-3,906,382	\$226,563,997	\$10,000,070	
												\$226,563,997	

1 Removes Schedule 191 (System Benefits Charge), Blue Sky revenues, Centralia Refund and Merger Credit.
2 Reduction in revenues due to the termination of service for the Centralia Plant and the Yakima Customers.

**PacifiCorp
Washington Results of Operations March 2006
ProForma Reduction in Load**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue							
Residential	440	1	(55,235)	WA	Situs	(55,235)	3.1.1
Commercial	442	1	(569,941)	WA	Situs	(569,941)	3.1.1
Industrial ¹	442	1	(3,281,206)	WA	Situs	(3,281,206)	3.1.1
Interdepartmental Revenues	448	1	-	WA	Situs	-	3.1.1
Public Street & Highway	444	1	-	WA	Situs	-	3.1.1
Total			<u>(3,906,382)</u>			<u>(3,906,382)</u>	

¹ Includes Industrial and Irrigation.

Description of Adjustment:

This adjustment reflects the proforma decrease in revenues resulting from the loss of the Centralia Plant load (due to the sale of the Centralia Transmission Line) and the Yakama Nation load (due to the sale of distribution facilities to Yakama Power).

On March 15, 2006, in Docket No. UE-060020, the Washington Utilities and Transportation Commission issued its order authorizing PacifiCorp to sell and transfer its interest in the Centralia 230 KV transmission line. As a result of the sale, the Centralia Power Station will no longer be taking service from PacifiCorp.

On January 25, 2006, in Docket No. UE-051840, the Washington Utilities and Transportation Commission approved PacifiCorp's request to sell its interest in certain distribution assets serving the Yakama Nation, resulting in the loss of retail revenues to customers connected to the facilities.

**PacifiCorp
Washington Results of Operations March 2006
Revenue Normalizing**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	14,167,584	WA	Situs	14,167,584	3.1.1
Commercial	442	1	(670,644)	WA	Situs	(670,644)	3.1.1
Industrial ¹	442	1	639,877	WA	Situs	639,877	3.1.1
Interdepartmental Revenues	448	1	-	WA	Situs	-	3.1.1
Public Street & Highway	444	1	(9,929)	WA	Situs	(9,929)	3.1.1
Total			<u>14,126,889</u>			<u>14,126,889</u>	

¹ Includes Industrial and Irrigation.

Description of Adjustment:

The Revenue Normalization Adjustment removes revenue adjustment items that should not be included in Regulatory results. These revenues are related to Schedule 98 (BPA Credit), Schedule 191 (Systems Benefits Charge), the Centralia Gain and the Merger Credit revenues. Expenses related to these items are also removed from Results of Operations. This adjustment also normalizes revenues by removing out of period adjustments.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove Revenue Reduction on Custom	456	1	(15,685,543)	OR	Situs	-	3.4.1
Remove Revenue Reduction on Custom	456	1	(1,130,292)	WA	Situs	(1,130,292)	3.4.1
			<u>(16,815,835)</u>			<u>(1,130,292)</u>	

Description of Adjustment:

PacifiCorp recorded a regulatory liability recognizing the customers' share of the Centralia gain. This liability was interest bearing and amortized over five years. As customers receive credit on their bills, the Company offsets this customer credit by amortizing the liability to other revenues. This adjustment removes the Centralia gain from the results of operations since it is treated as a separate tariff rider on customers' bills and the amortization was completed during the test period.

Pacificorp
Washington General Rate Case - March 2006
Centralia Gain Adjustment

3.4.1

Amortization By State

<u>Month/Year</u>	<u>Oregon</u>	<u>Washington</u>	<u>Total</u>
Apr-05	\$ 1,734,352	\$ 484,988	\$ 2,219,340
May-05	1,884,786	383,515	2,268,301
Jun-05	1,816,734	107,806	1,924,540
Jul-05	2,019,007	148,342	2,167,349
Aug-05	2,120,861	5,641	2,126,502
Sep-05	2,381,815	0	2,381,815
Oct-05	1,880,986	0	1,880,986
Nov-05	1,576,816	0	1,576,816
Dec-05	(33,970)	0	(33,970)
Jan-06	299,013	0	299,013
Feb-06	5,143	0	5,143
Mar-06	0	0	0
	<u><u>15,685,543</u></u>	<u><u>1,130,292</u></u>	<u><u>16,815,835</u></u>

3.4

PacifiCorp
Washington Results of Operations March 2006
Pole Attachment Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Rent of Electric Property	454	1	(149)	CA	Situs	-	3.5.1
Rent of Electric Property	454	1	(103)	ID	Situs	-	3.5.1
Rent of Electric Property	454	1	(538,270)	OR	Situs	-	3.5.1
Rent of Electric Property	454	1	(1,930,058)	UT	Situs	-	3.5.1
Rent of Electric Property	454	1	(799,078)	WA	Situs	(799,078)	3.5.1
Rent of Electric Property	454	1	(414,430)	WY-ALL	Situs	-	3.5.1
			<u>(3,682,088)</u>			<u>(799,078)</u>	

Description of Adjustment:

PacifiCorp entered into settlement agreements relating to disputed pole attachment receivables due from Qwest, Charter Communications and Electric Lightwave Inc. in December 2005. Part of the amount received related to the period prior to FY 2006. These amounts had been fully reserved. When the payments were received, the provision for uncollectible joint use pole attachments was reversed, resulting in additional revenue credited to FY 2006 due to pole attachment income earned in prior periods.

Qwest		
Fiscal Split	State	Grand Total
FY06	CA	\$ -
	ID	\$ 284,053
	OR	\$ 1,023,645
	UT	\$ 1,501,680
	WA	\$ 420,996
	WY	\$ 129,147
FY06 Total		\$ 3,359,521
Prior FY	CA	\$ 149
	ID	\$ 103
	OR	\$ 246,387
	UT	\$ 1,818,542
	WA	\$ 222,412
	WY	\$ 414,430
Prior FY Total		\$ 2,702,022
Grand Total		\$ 6,061,543

Summary - Prior Year

CA	149
ID	103
OR	538,270
UT	1,930,058
WA	799,078
WY	414,430
	<u>3,682,088</u>

Ref. 3.5

Charter Communications		
Fiscal Split	State	Grand Total
FY06	CA	\$ -
	ID	\$ -
	OR	\$ 473,549
	UT	\$ 36,864
	WA	\$ 670,896
	WY	\$ -
FY06 Total		\$ 1,181,309
Prior FY	CA	\$ -
	ID	\$ -
	OR	\$ 294,661
	UT	\$ 13,238
	WA	\$ 576,666
	WY	\$ -
Prior FY Total		\$ 884,566
Grand Total		\$ 2,065,874

ELI		
Fiscal Split	State	Grand Total
FY06	CA	\$ -
	ID	\$ -
	OR	\$ -
	UT	\$ -
	WA	\$ -
	WY	\$ -
FY06 Total		\$ -
Prior FY	CA	\$ -
	ID	\$ -
	OR	\$ (2,778)
	UT	\$ 98,278
	WA	\$ -
	WY	\$ -
Prior FY Total		\$ 95,500
Grand Total		\$ 95,500

**PacifiCorp
Washington Results of Operations March 2006
SO2 Emission Allowances**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain from Sales of Allowances	4118	1	29,219,771	SE	8.384%	2,449,857	3.6.2
Allowed Gain from Sale of Allowances	4118	1	<u>(5,264,810)</u>	SE	8.384%	<u>(441,415)</u>	3.6.2
			<u><u>23,954,961</u></u>			<u><u>2,008,443</u></u>	
Adjustment to Rate Base:							
Accum Deferred Income Taxes	190	1	23,029,624	SE	8.384%	1,930,860	3.6.1
Regulatory Deferred Sales	25398	1	<u>(40,414,467)</u>	SE	8.384%	<u>(3,388,448)</u>	3.6.2
			<u><u>(17,384,843)</u></u>			<u><u>(1,457,588)</u></u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	1	29,219,771	SE	8.384%	2,449,857	3.6.2
Schedule M Deduction	SCHMDT	1	5,264,810	SE	8.384%	441,415	3.6.2
DIT Expense	41110	1	(10,864,258)	SE	8.384%	(910,886)	3.6.2
DIT Expense	41010	1	1,773,396	SE	8.384%	148,686	3.6.2

Description of Adjustment:

This adjustment includes sales of emission allowances to reflect a 15-year amortization as approved in UE-940947.

PacifiCorp
Results of Operations March 2006
SO2 Allowance Sales

Beginning of the Period
Ending of the Period
Mar-05
Mar-06

Description	Date Booked	Ref.	Accumulated		End Unamort	Current Period	Beg Unamort	Unrealized Gain	Realized Gain	D.I.T.	Accumulated	Accumulated
			Sales To Date	Amortization	Balance	Amortization	Balance	SCHMAT	SCHMDT	Expense	Deferred	Deferred
			Mar-06	Mar-06	Mar-06	12 Months Ended	Mar-05	12 Months Ended	12 Months Ended	12 Months Ended	Mar-05	Mar-06
Illinois Power, Centre Financial, & Auction	Sep-94	1	9,284,419	7,169,620	2,114,799	618,960	2,733,759	0	618,960	234,902	1,037,489	802,587
EPA Auction	Dec 94	2	29,041	21,896	7,145	1,932	9,077	0	1,932	733	3,445	2,712
Cantor, Emission Exchange & Auction	Apr-95	3	2,294,650	1,682,736	611,914	152,976	764,890	0	152,976	58,056	290,283	232,227
EPA Auction	May 95	4	25,252	18,340	6,912	1,680	8,592	0	1,680	638	3,261	2,623
Cantor Fitzgerald Brokerage	Jun-95	5	1,086,300	784,550	301,750	72,420	374,170	0	72,420	27,484	142,001	114,517
Cantor Fitzgerald and Enron	Jul-95	6	2,746,523	1,968,282	778,241	183,096	961,337	0	183,096	69,487	364,837	295,350
EPA Auction	Sep-95	7	3,674	2,540	1,134	240	1,374	0	240	91	521	430
EPA Auction	Oct 95	8	14,096	9,828	4,268	936	5,204	0	936	355	1,975	1,620
EPA Auction	Dec 95	9	5,374	3,720	1,654	360	2,014	0	360	137	764	628
Cantor Fitzgerald Brokerage	Feb 96	10	1,315,000	891,332	423,668	87,672	511,340	0	87,672	33,272	194,059	160,786
Enron	Mar-96	11	2,096,250	1,409,166	687,084	139,752	826,836	0	139,752	53,037	313,793	260,755
Cantor Fitzgerald Brokerage	Apr-96	12	268,000	178,680	89,320	17,868	107,188	0	17,868	6,781	40,679	33,898
EPA Auction	Jun-96	13	150,288	98,530	51,758	10,020	61,778	0	10,020	3,803	23,445	19,643
Cantor Fitzgerald & EPA Auction	Jul-96	14	1,265,449	822,510	442,939	84,360	527,299	0	84,360	32,015	200,115	168,100
EPA Auction	Aug-96	15	3,308	2,088	1,220	216	1,436	0	216	82	545	463
Enron	Sep-96	16	1,600,000	1,022,235	577,765	106,668	684,433	0	106,668	40,482	259,749	219,268
Clean Air Cap. Mrkts Settlement & Auction	Dec 96	17	(927,450)	(577,136)	(350,314)	(61,836)	(412,150)	0	(61,836)	(23,467)	(156,415)	(132,948)
Cantor Fitzgerald and Enron	Feb 97	18	6,083,388	3,717,670	2,365,718	405,564	2,771,282	0	405,564	153,916	1,051,729	897,814
Enron	Apr-97	19	1,588,800	953,316	635,484	105,924	741,408	0	105,924	40,199	281,372	241,173
AIG Trading Corporation	May 97	20	1,100,000	653,877	446,123	73,332	519,455	0	73,332	27,830	197,138	169,308
Duke Energy & AIG Trading Corp.	Jun-97	21	2,182,250	1,285,144	897,106	145,488	1,042,594	0	145,488	55,214	395,675	340,461
Enron & AIG Trading Corp.	Jul-97	22	1,175,500	685,755	489,745	78,372	568,117	0	78,372	29,743	215,606	185,863
Virginia Electric Power & EPA Auction	Sep-97	23	2,070,215	1,184,603	885,612	138,012	1,023,624	0	138,012	52,377	388,476	336,099
Enron	Oct-97	24	(225,898)	(128,010)	(97,888)	(15,060)	(112,948)	0	(15,060)	(5,715)	(42,865)	(37,149)
Enron & AIG Trading Corp.	Nov 97	25	2,852,500	1,600,547	1,251,953	190,164	1,442,117	0	190,164	72,169	547,298	475,129
AIG Trading Corporation	Dec 97	26	3,500,000	1,944,400	1,555,600	233,328	1,788,928	0	233,328	88,550	678,916	590,366
PSE&G	Jan 98	27	1,165,289	640,926	524,363	77,688	602,051	0	77,688	29,483	228,484	199,001
Enron	Feb 98	28	945,000	514,500	430,500	63,000	493,500	0	63,000	23,909	187,288	163,379
Sempra & Cantor Fitzgerald	Mar 98	29	2,875,000	1,549,284	1,325,716	191,664	1,517,380	0	191,664	72,738	575,861	503,122
Sempra, APS, LG&E, & Cantor Fitzgerald	Apr-98	30	6,262,308	3,339,936	2,922,372	417,492	3,339,864	0	417,492	158,442	1,267,512	1,109,069
EPA Auction	May 98	31	271,483	143,260	128,223	18,096	146,319	0	18,096	6,868	55,530	48,662
EPA Auction	Jul-98	32	5,701	2,976	2,725	384	3,109	0	384	146	1,180	1,034
EPA Auction	Aug-98	33	4,049	2,024	2,025	264	2,289	0	264	100	869	769
EPA Auction	Jun-99	34	426,713	194,422	232,291	28,452	260,743	0	28,452	10,798	98,955	88,157
EPA Auction	Jul-99	35	7,655	3,483	4,172	516	4,688	0	516	196	1,779	1,583
EPA Auction	Aug-99	36	27,204	12,080	15,124	1,812	16,936	0	1,812	688	6,427	5,740
EPA Auction	Sep-99	37	1,743	790	953	120	1,073	0	120	46	407	362

PacifiCorp
Results of Operations March 2006
SO2 Allowance Sales

Beginning of the Period
Ending of the Period

Mar-05
Mar-06

Description	Date Booked	Ref.	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated	
			Mar-06	Mar-06								Mar-05	Mar-06
EPA Auction	Jun-00	38	498,302	193,760	304,542	33,216	337,758	0	33,216	12,606	128,183	115,577	
Koch Carbon	Aug-00	39	2,202,000	831,844	1,370,156	146,796	1,516,952	0	146,796	55,711	575,698	519,988	
PSE&G	Sep-00	40	2,269,500	844,736	1,424,764	151,296	1,576,060	0	151,296	57,418	598,131	540,712	
AEP #1, Greys Harbor, and Colstrip	Oct-00	41	2,341,624	858,594	1,483,030	156,108	1,639,138	0	156,108	59,245	622,069	562,825	
AEP #2, Snohomish	Nov-00	42	2,178,932	786,825	1,392,107	145,260	1,537,367	0	145,260	55,128	583,446	528,319	
Tacoma, Seattle, Avista, PGE, Aquila Service Co,	Dec-00	43	1,329,249	472,640	856,609	88,620	945,229	0	88,620	33,632	358,724	325,092	
APS, AEP and Dynegy	Jan-01	44	5,065,500	1,772,946	3,292,554	337,704	3,630,258	0	337,704	128,162	1,377,719	1,249,557	
Coral Energy, Panda Brandywine	Mar-01	45	2,400	793	1,607	156	1,763	0	156	59	669	610	
EPA Auction	May-01	46	602,638	197,532	405,106	40,176	445,282	0	40,176	15,247	168,989	153,742	
EPA Auction	Jun-01	47	32,161	10,382	21,779	2,148	23,927	0	2,148	815	9,081	8,265	
EPA Auction and Kern River-NOx	Jul-01	48	43,171	13,680	29,491	2,880	32,371	0	2,880	1,093	12,285	11,192	
Enron Write-Off	Dec-01	49	(2,111,250)	(609,908)	(1,501,342)	(140,748)	(1,642,090)	0	(140,748)	(53,415)	4,451	4,451	
EPA Auction - Yampa	May-02	50	10,485	2,726	7,759	696	8,455	0	696	264	3,209	2,945	
EPA Auction	Jun-02	51	519,013	132,618	386,395	34,596	420,991	0	34,596	13,130	159,770	146,641	
EPA Auction - APS	Jul-02	52	28,130	7,020	21,110	1,872	22,982	0	1,872	710	8,722	8,011	
EPA Auction - Hayden	Nov-02	53	9,132	2,091	7,041	612	7,653	0	612	232	2,904	2,672	
EPA Auction/APS;Tri-State;Colstrip	Jul-03	54	575,605	105,534	470,071	38,376	508,447	0	38,376	14,564	192,956	178,392	
EPA Auction - Hayden	Oct-03	55	9,431	1,560	7,871	624	8,495	0	624	237	3,224	2,987	
EPA Auction	May-04	56	827,812	105,777	722,035	55,188	777,223	0	55,188	20,944	294,956	274,012	
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	9,812	70,557	5,352	75,909	0	5,352	2,031	28,807	26,776	
EPA Auction	May-05	58	2,065,357	126,214	1,939,143	126,214	0	2,065,357	126,214	(735,905)	0	735,905	
EPA Auction	Jun-05	59	200,914	11,160	189,754	11,160	0	200,914	11,160	(72,012)	0	72,012	
JP Morgan Sale	Dec-05	60	13,958,500	310,188	13,648,312	310,188	0	13,958,500	310,188	(5,179,534)	0	5,179,534	
JP Morgan Sale	Feb-06	61	12,995,000	144,388	12,850,612	144,388	0	12,995,000	144,388	(4,876,807)	0	4,876,807	
Totals			99,313,050	40,142,812	59,170,238	5,264,810	35,215,277	29,219,771	5,264,810	(9,090,862)	13,992,177	23,029,624	

29,219,771 **Ref # 3.6** **Ref# 3.6** **Ref# 3.6** **Ref# 3.6** **Ref# 3.6**

Deferred Income Tax

1,773,396 **Ref # 3.6**
(10,864,258) **Ref # 3.6**
(9,090,862)

PacifiCorp
Results of Operations March 2006
SO2 Allowance Sales

Description	Date Booked	Ref.	Beg Unamort Balance		Beg Unamort Balance		Beg Unamort Balance		Beg Unamort Balance																					
			Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06			
Illinois Power, Centre Financial, & Auction	Sep-04	1	2,733,759	2,682,179	2,630,599	2,579,019	2,527,439	2,475,859	2,424,279	2,372,699	2,321,119	2,269,539	2,217,959	2,166,379	2,114,799															
EPA Auction	Dec-04	2	9,077	8,916	8,755	8,594	8,433	8,272	8,111	7,950	7,789	7,628	7,467	7,306	7,145															
Cantor, Emission Exchange & Auction	Apr-05	3	764,890	752,142	739,394	726,646	713,898	701,150	688,402	675,654	662,906	650,158	637,410	624,662	611,914															
EPA Auction	May-05	4	8,592	8,452	8,312	8,172	8,032	7,892	7,752	7,612	7,472	7,332	7,192	7,052	6,912															
Cantor Fitzgerald Brokerage	Jun-05	5	374,170	368,135	362,100	356,065	350,030	343,995	337,960	331,925	325,890	319,855	313,820	307,785	301,750															
Cantor Fitzgerald and Enron	Jul-05	6	961,337	946,079	930,821	915,563	900,305	885,047	869,789	854,531	839,273	824,015	808,757	793,499	778,241															
EPA Auction	Sep-05	7	1,374	1,354	1,334	1,314	1,294	1,274	1,254	1,234	1,214	1,194	1,174	1,154	1,134															
EPA Auction	Oct-05	8	5,204	5,048	4,892	4,736	4,580	4,424	4,268	4,112	3,956	3,800	3,644	3,488	3,332															
EPA Auction	Dec-05	9	2,014	1,984	1,954	1,924	1,894	1,864	1,834	1,804	1,774	1,744	1,714	1,684	1,654															
Cantor Fitzgerald Brokerage	Feb-06	10	511,340	504,034	496,728	489,422	482,116	474,810	467,504	460,198	452,892	445,586	438,280	430,974	423,668															
Enron	Mar-06	11	826,836	815,190	803,544	791,898	780,252	768,606	756,960	745,314	733,668	722,022	710,376	698,730	687,084															
Cantor Fitzgerald Brokerage	Apr-06	12	107,188	105,699	104,210	102,721	101,232	99,743	98,254	96,765	95,276	93,787	92,298	90,809	89,320															
EPA Auction	Jun-06	13	61,778	60,943	60,108	59,273	58,438	57,603	56,768	55,933	55,098	54,263	53,428	52,593	51,758															
Cantor Fitzgerald & EPA Auction	Jul-06	14	527,299	520,269	513,239	506,209	499,179	492,149	485,119	478,089	471,059	464,029	456,999	449,969	442,939															
EPA Auction	Aug-06	15	1,436	1,418	1,400	1,382	1,364	1,346	1,328	1,310	1,292	1,274	1,256	1,238	1,220															
Enron	Sep-06	16	684,433	675,544	666,655	657,766	648,877	639,988	631,099	622,210	613,321	604,432	595,543	586,654	577,765															
Clean Air Cap. Mktcs Settlement & Auction	Dec-06	17	(412,150)	(406,997)	(401,844)	(396,691)	(391,538)	(386,385)	(381,232)	(376,079)	(370,926)	(365,773)	(360,620)	(355,467)	(350,314)															
Cantor Fitzgerald and Enron	Feb-07	18	2,771,282	2,737,485	2,703,688	2,669,891	2,636,094	2,602,297	2,568,500	2,534,703	2,500,906	2,467,109	2,433,312	2,399,515	2,365,718															
Enron	Apr-07	19	741,408	732,581	723,754	714,927	706,100	697,273	688,446	679,619	670,792	661,965	653,138	644,311	635,484															
AIG Trading Corporation	May-07	20	519,455	513,344	507,233	501,122	495,011	488,900	482,789	476,678	470,567	464,456	458,345	452,234	446,123															
Duke Energy & AIG Trading Corp.	Jun-07	21	1,042,594	1,030,470	1,018,346	1,006,222	994,098	981,974	969,850	957,726	945,602	933,478	921,354	909,230	897,106															
Enron & AIG Trading Corp.	Jul-07	22	568,117	561,586	555,055	548,524	541,993	535,462	528,931	522,400	515,869	509,338	502,807	496,276	489,745															
Virginia Electric Power & EPA Auction	Sep-07	23	1,023,624	1,012,123	1,000,622	989,121	977,620	966,119	954,618	943,117	931,616	920,115	908,614	897,113	885,612															
Enron	Oct-07	24	(112,948)	(111,693)	(110,438)	(109,183)	(107,928)	(106,673)	(105,418)	(104,163)	(102,908)	(101,653)	(100,398)	(99,143)	(97,888)															
Enron & AIG Trading Corp.	Nov-07	25	1,442,117	1,426,270	1,410,423	1,394,576	1,378,729	1,362,882	1,347,035	1,331,188	1,315,341	1,299,494	1,283,647	1,267,800	1,251,953															
AIG Trading Corporation	Dec-07	26	1,788,928	1,769,484	1,750,040	1,730,596	1,711,152	1,691,708	1,672,264	1,652,820	1,633,376	1,613,932	1,594,488	1,575,044	1,555,600															
PSE&G	Jan-08	27	602,051	595,577	589,103	582,629	576,155	569,681	563,207	556,733	550,259	543,785	537,311	530,837	524,363															
Enron	Feb-08	28	493,500	488,250	483,000	477,750	472,500	467,250	462,000	456,750	451,500	446,250	441,000	435,750	430,500															
Sempra & Cantor Fitzgerald	Mar-08	29	1,517,380	1,501,408	1,485,436	1,469,464	1,453,492	1,437,520	1,421,548	1,405,576	1,389,604	1,373,632	1,357,660	1,341,688	1,325,716															
Sempra, AFS, LG&E, & Cantor Fitzgerald	Apr-08	30	3,339,864	3,305,073	3,270,282	3,235,491	3,200,700	3,165,909	3,131,118	3,096,327	3,061,536	3,026,745	2,991,954	2,957,163	2,922,372															
EPA Auction	May-08	31	146,319	144,811	143,303	141,795	140,287	138,779	137,271	135,763	134,255	132,747	131,239	129,731	128,223															
EPA Auction	Jul-08	32	3,109	3,077	3,045	3,013	2,981	2,949	2,917	2,885	2,853	2,821	2,789	2,757	2,725															
EPA Auction	Aug-08	33	2,289	2,267	2,245	2,223	2,201	2,179	2,157	2,135	2,113	2,091	2,069	2,047	2,025															
EPA Auction	Jun-09	34	260,743	258,372	256,001	253,630	251,259	248,888	246,517	244,146	241,775	239,404	237,033	234,662	232,291															
EPA Auction	Jul-09	35	4,688	4,645	4,602	4,559	4,516	4,473	4,430	4,387	4,344	4,301	4,258	4,215	4,172															
EPA Auction	Aug-09	36	16,936	16,785	16,634	16,483	16,332	16,181	16,030	15,879	15,728	15,577	15,426	15,275	15,124															
EPA Auction	Sep-09	37	1,073	1,063	1,053	1,043	1,033	1,023	1,013	1,003	993	983	973	963	953															
EPA Auction	Jun-00	38	337,758	334,990	332,222	329,454	326,686	323,918	321,150	318,382	315,614	312,846	310,078	307,310	304,542															
Koch Carbon	Apr-00	39	1,516,952	1,504,719	1,492,486	1,480,253	1,468,020	1,455,787	1,443,554	1,431,321	1,419,088	1,406,855	1,394,622	1,382,389	1,370,156															
PSE&G	Sep-00	40	1,576,060	1,563,452	1,550,844	1,538,236	1,525,628	1,513,020	1,500,412	1,487,804	1,475,196	1,462,588	1,449,980	1,437,372	1,424,764															
AEF #1, Greys Harbor, and Colstrip	Oct-00	41	1,639,138	1,626,129	1,613,120	1,600,111	1,587,102	1,574,093	1,561,084	1,548,075	1,535,066	1,522,057	1,509,048	1,496,039	1,483,030															
AEF #2, Snohomish	Nov-00	42	1,537,367	1,525,262	1,513,157	1,501,052	1,488,947	1,476,842	1,464,737	1,452,632	1,440,527	1,428,422	1,416,317	1,404,212	1,392,107															
Tacoma, Seattle, Avista, PGE, Aquila Service Co.	Dec-00	43	945,229	937,844	930,459	923,074	915,689	908,304	900,919	893,534	886,149	878,764	871,379	863,994	856,6															

PacifiCorp
 Results of Operations March 2006
 SO2 Allowance Sales

Description	Date Booked	Ref.	Mar-05		Apr-05		May-05		Jun-05		Jul-05		Aug-05		Sep-05		Oct-05		Nov-05		Dec-05		Jan-06		Feb-06		Mar-06					
			Beg Balance	Unamort Balance																												
EPA Auction and Kern River-NDx	Jul-01	48	32,371	32,131	31,891	31,651	31,411	31,171	30,931	30,691	30,451	30,211	29,971	29,731	29,491	29,251	29,011	28,771	28,531	28,291	28,051	27,811	27,571	27,331	27,091	26,851	26,611	26,371	26,131	25,891		
Enron Write-Off	Dec-01	49	(1,642,090)	(1,630,361)	(1,618,632)	(1,606,903)	(1,595,174)	(1,583,445)	(1,571,716)	(1,559,987)	(1,548,258)	(1,536,529)	(1,524,800)	(1,513,071)	(1,501,342)																	
EPA Auction - Yampa	May-02	50	8,455	8,397	8,339	8,281	8,223	8,165	8,107	8,049	7,991	7,933	7,875	7,817	7,759																	
EPA Auction	Jun-02	51	420,991	418,108	415,225	412,342	409,459	406,576	403,693	400,810	397,927	395,044	392,161	389,278	386,395																	
EPA Auction - APS	Jul-02	52	22,982	22,836	22,670	22,514	22,358	22,202	22,046	21,890	21,734	21,578	21,422	21,266	21,110																	
EPA Auction - Hayden	Nov-02	53	7,653	7,602	7,551	7,500	7,449	7,398	7,347	7,296	7,245	7,194	7,143	7,092	7,041																	
EPA Auction-APS;Tri-State;Colstrip	Jul-03	54	508,447	505,249	502,051	498,853	495,655	492,457	489,259	486,061	482,863	479,665	476,467	473,269	470,071																	
EPA Auction - Hayden	Oct-03	55	8,495	8,443	8,391	8,339	8,287	8,235	8,183	8,131	8,079	8,027	7,975	7,923	7,871																	
EPA Auction	May-04	56	777,223	772,624	768,025	763,426	758,827	754,228	749,629	745,030	740,431	735,832	731,233	726,634	722,035																	
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	75,909	75,463	75,017	74,571	74,125	73,679	73,233	72,787	72,341	71,895	71,449	71,003	70,557																	
EPA Auction	May-05	58	0	0	2,053,883	2,042,409	2,030,935	2,019,461	2,007,987	1,996,513	1,985,039	1,973,565	1,962,091	1,950,617	1,939,143																	
EPA Auction	Jun-05	59	0	0	0	199,798	198,682	197,566	196,450	195,334	194,218	193,102	191,986	190,870	189,754																	
JP Morgan Sale	Dec-05	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
JP Morgan Sale	Feb-06	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Totals			35,215,277	34,825,872	36,490,350	36,289,269	35,887,274	35,485,279	35,083,284	34,681,289	34,279,294	47,759,252	47,278,710	59,721,974	59,170,238																	

13 Month Average Balance
 Unamort Balance - Account 25398
40,414,467
 Ref # 3.6

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Green Tag Removal	Miscellaneous General Expense Adj.	International Assignee Adj.	Out of Period Expense Adj.	Property Insurance	Affiliate Management Fee Commitment	DSM Amortization Removal
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(41,141)	(41,141)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(15,539)	-	(15,539)	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	(4,960,687)	-	-	-	-	-	(4,960,687)
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(629,439)	-	(33,507)	(131,991)	(68,874)	168,801	(10,907)
19 Total O&M Expenses	(5,646,806)	(41,141)	(33,507)	(147,530)	(68,874)	168,801	(4,960,687)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,976,382	14,399	11,728	51,635	24,106	(59,080)	3,818
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,670,424)	(26,741)	(21,780)	(95,894)	(44,768)	109,721	(7,090)
29							
30 Operating Rev For Return:	3,670,424	26,741	21,780	95,894	44,768	(109,721)	7,090
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.492%	0.011%	0.009%	0.039%	0.018%	-0.045%	0.003%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	5,646,806	41,141	33,507	147,530	68,874	(168,801)	4,960,687
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	5,646,806	41,141	33,507	147,530	68,874	(168,801)	4,960,687
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	5,646,806	41,141	33,507	147,530	68,874	(168,801)	4,960,687
77							
78 Federal Income Taxes	1,976,382	14,399	11,728	51,635	24,106	(59,080)	3,818

	4.8	4.9	0	0	0	0	0	0
	Corporate Cost Commitment	A&G Expense Commitment	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(82,017)	(470,944)	-	-	-	-	-	-
19 Total O&M Expenses	(82,017)	(470,944)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	28,706	164,830	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(53,311)	(306,114)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	53,311	306,114	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.022%	0.124%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	82,017	470,944	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	82,017	470,944	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	82,017	470,944	-	-	-	-	-	-
77								
78 Federal Income Taxes	28,706	164,830	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Green Tag Removal	Miscellaneous General Expense Adj.	International Assignee Adj.	Out of Period Expense Adj.	Property Insurance	Affiliate Management Fee Commitment	DSM Amortization Removal
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(41,141)	(41,141)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(15,539)	-	(15,539)	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	(4,960,687)	-	-	-	-	-	(4,960,687)
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(327,296)	-	(33,507)	(131,991)	(68,874)	(10,907)	-
19 Total O&M Expenses	(5,344,663)	(41,141)	(33,507)	(147,530)	(68,874)	(10,907)	(4,960,687)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,870,632	14,399	11,728	51,635	24,106	3,818	1,736,240
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,474,031)	(26,741)	(21,780)	(95,894)	(44,768)	(7,090)	(3,224,446)
29							
30 Operating Rev For Return:	3,474,031	26,741	21,780	95,894	44,768	7,090	3,224,446
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.412%	0.011%	0.009%	0.039%	0.018%	0.000%	1.310%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	5,344,663	41,141	33,507	147,530	68,874	10,907	4,960,687
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	5,344,663	41,141	33,507	147,530	68,874	10,907	4,960,687
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	5,344,663	41,141	33,507	147,530	68,874	10,907	4,960,687
77							
78 Federal Income Taxes	1,870,632	14,399	11,728	51,635	24,106	3,818	1,736,240

	4.8	4.9	0.0	0	0	0	0	0
	Corporate Cost Commitment	A&G Expense Commitment	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(82,017)	-	-	-	-	-	-	-
19 Total O&M Expenses	(82,017)	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	28,706	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(53,311)	-	-	-	-	-	-	-
29								
30 Operating Rev For Return:	53,311	-	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.022%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	82,017	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	82,017	-	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	82,017	-	-	-	-	-	-	-
77								
78 Federal Income Taxes	28,706	-	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Green Tag Removal	Miscellaneous General Expense Adj.	International Assignee Adj.	Out of Period Expense Adj.	Property Insurance	Affiliate Management Fee Commitment	DSM Amortization Removal
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Green Tag Removal	Miscellaneous General Expense Adj.	International Assignee Adj.	Out of Period Expense Adj.	Property Insurance	Affiliate Management Fee Commitment	DSM Amortization Removal
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(302,143)	-	-	-	168,801	-	-
19 Total O&M Expenses	(302,143)	-	-	-	168,801	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	105,750	-	-	-	(59,080)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(196,393)	-	-	-	109,721	-	-
29							
30 Operating Rev For Return:	196,393	-	-	-	(109,721)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.081%	0.000%	0.000%	0.000%	0.000%	-0.045%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	302,143	-	-	-	(168,801)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	302,143	-	-	-	(168,801)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	302,143	-	-	-	(168,801)	-	-
77							
78 Federal Income Taxes	105,750	-	-	-	(59,080)	-	-

	4.8	4.9	0	0	0	0	0	0
	Corporate Cost Commitment	A&G Expense Commitment	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	(470,944)	-	-	-	-	-	-
19 Total O&M Expenses	-	(470,944)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	164,830	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(306,114)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	-	306,114	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.000%	0.126%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	470,944	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	470,944	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	470,944	-	-	-	-	-	-
77								
78 Federal Income Taxes	-	164,830	-	-	-	-	-	-

**PacifiCorp
Washington Results of Operations March 2006
Green Tag Removal**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Green Tag Purchases	555	1	(490,690)	SE	8.384%	(41,141)	4.1.1 & 4.1.2

Description of Adjustment:

This adjustment removes from results the costs associated with Green Tags.

PacifiCorp
 Green Tag Power Purchases
 SAP 546536, FERC 555
 FY 2006

SAP Enterprise Portal 6.0 - Microsoft Internet Explorer provided by PacifiCorp

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Business area Business area Business area Single account

Account number: 546536 Green Cr Purchases
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2006
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C.				
1				240,000.00
2	240,000.00		240,000.00	240,000.00
3				240,000.00
4				240,000.00
5				240,000.00
6				240,000.00
7				240,000.00
8				240,000.00
9		5,834.00	5,834.00-	234,166.00
10	5,834.00		5,834.00	240,000.00
11				240,000.00
12	140,000.00		140,000.00	380,000.00
13				380,000.00
14				380,000.00
15				380,000.00
16				380,000.00
Total	385,834.00	5,834.00	380,000.00	380,000.00

PRD (1) (600) ps16 OVR

Start 1:45 PM

PacifiCorp
 Green Tag Power Purchases
 SAP 546538, FERC 555
 FY 2006

SAP Enterprise Portal 6.0 - Microsoft Internet Explorer provided by PacifiCorp

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Business area | Business area | Single account

Account number: 546538 Green Tag Inv Adj
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2006
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum balance
Balance C...				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	12,529.00		12,529.00	12,529.00
11	61,434.00		61,434.00	73,963.00
12	36,727.00		36,727.00	110,690.00
13				110,690.00
14				110,690.00
15				110,690.00
16				110,690.00
Total	110,690.00		110,690.00	110,690.00

PRD (1) (600) ps16 OVR

Start | 1:45 PM

PacifiCorp
 Washington Results of Operations March 2006
 Miscellaneous General Expense Adj.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous General Expense	920	1	(1,417)	SO	7.456%	(106)	4.2.1
Miscellaneous General Expense	921	1	(33,696)	SO	7.456%	(2,512)	4.2.1
Miscellaneous General Expense	923	1	(395,349)	SO	7.456%	(29,478)	4.2.1
Miscellaneous General Expense	930	1	(18,930)	SO	7.456%	(1,411)	4.2.1
Total			<u>(449,393)</u>			<u>(33,507)</u>	

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.

PacifiCorp
Washington General Rate Case - March 2006
Miscellaneous General Expense
Adjustment Summary

FERC Account	Description	Factor	Amount to Exclude	Ref
920	Review adjustments	SO	\$ 1,417	4.2.2
921	Review adjustments	SO	33,696	4.2.3
923	Review adjustments	SO	395,349	4.2.6
930.1	Review adjustments	SO	18,930	4.2.7
TOTAL			<u>\$ 449,393</u>	

PacifiCorp

Washington General Rate Case - March 2006
Miscellaneous General Expense
FERC Account 920 Review - Items to Remove

Fiscal Year	Posting Period	GL Account	Amount	Text	FERC Account	Factor
2006	3	501251	1,417	IRS Penalty tax reimbursement	9200000	SO
TOTAL			<u>\$ 1,417</u>	To 4.2.1		

PacifiCorp
Washington General Rate Case - March 2006
Miscellaneous General Expense
FERC Account 921 Review - Items to Remove

Page 4.2.3

<u>Description of items to be removed</u>	<u>Fiscal</u> <u>Year</u>	<u>Account</u> <u>number</u>	<u>Amount</u>	<u>FERC</u> <u>Account</u>	<u>Factor</u>
2005 BURN CNTR TOURNAMENT GOLF BALL DONATION	2006	503400	4,627	9210000	SO
BASKETBALL SEASON TICKETS	2006	503120	1,026	9210000	SO
Marketing-branding materials	2006	516900	545	9210000	SO
Detail from Pages 4.2.4 - 4.2.5	2006	Various	<u>27,498</u>	9210000	SO
		TOTAL	<u>\$ 33,696</u>	To 4.2.1	

PacifiCorp
Washington General Rate Case - March 2006
Miscellaneous General Expense
FERC Account 921 - 10/05 - 3/06

Description of items to be removed	Fiscal Year	Document Number	Account number	Amount	FERC Account
2005ALEC STATE&NATION POLICY SUMMITT,WASHINGTON DC				866.95	
33 single roses for RSVP luncheon Total				111.32	
Angels Anonymous Ball - Dinner meeting w Total				12.75	
Attend Volunteers of America dinner hono Total				5.00	
Bereavement flowers too Leslie Chase Total				69.90	
big brothers big sisters breakfast forum Total				1.50	
Bowl-A-Thon for Company Total				131.70	
Box lunches for House & Senate Security Total				197.74	
Boy Scouts Awards Dinner Total				1.50	
Boys & Girls Club Event Total				178.41	
Boys & Girls Club Leadership Conference Total				383.74	
Cantwell fundraiser Total				20.00	
Christmas Stationary Total				42.82	
CK#997041607440-GOVT OF CANADA Total				(700.89)	
Coffee with Diane Lind - Multnomah Count Total				3.90	
Community Giving Campaign Total				26.73	
Congressional Staff lunch Total				24.00	
Corvallis Boys & Girls Club Executive Co Total				90.00	
Del Norte County Airport Challenge Grant Total				182.58	
Dinner with Senate Legislative leadershi Total				237.62	
Employee Giving Campaign Challenge Total				14.69	
Errand to purchase gift certificate Total				2.43	
EYE BANK OF OREGON DELIVERY Total				24.03	
Flowers in recogniton of C. Miller's time wth co Total				55.00	
Foundation Giving - WGU Total				45.13	
foundation grant presentation Total				38.75	
Foundation Issues Total				31.36	
Grants Pass Christmas Lights install Total				62.08	
Greg Abel Towncar Total				2,408.18	
Ian Russell - ground transportation Total				113.40	
JA Chili cook-off supplies Total				128.71	
Jazz/Spurs game with Mansell's & other g Total				30.15	
Jr. Achieveent activity Total				58.65	
Jr. Achievement Total				30.57	
Junior Achievement Total				56.17	
Junior Achievement Bowl-a-Thon gift bask Total				88.05	
Klamath Falls City Council donation ackn Total				11.48	
leg. committee mtg. Total				12.75	
Legislative Activity Total				505.80	
LICENSE RENEWAL FOR 2 RENTAL HOMES OGDEN CITY				26.00	
London - SP Board mtg. Total				16,033.01	
Londonderry, Ire VAT tax refund C Cochran Total				(2,588.92)	
Lunch with Legislators, mayors & county Total				421.76	
Lunch with Lobbyist group to discuss HB- Total				24.95	
Lunch with Lobbyists Total				28.50	
Lunch with Senator Davis, and Blaze Whar Total				16.60	
Lunch with Senator Davis, Republican Hen Total				428.06	
lunch with state rep mark hass re: polie Total				18.00	
meeting w/ Lesley Bennett, Rep. David Wu Total				24.97	
meeting w/ OSPIRG re: environment and en Total				20.20	
Meeting with Mayor of Bend, OR Total				45.00	
Meeting with Paul Kaufman at PPM re: Aff Total				2.50	
Meeting with PPM Management to discuss A Total				6.25	
Meeting with Representative Alan Brown a Total				6.75	
Meeting with Representative Debi Farr ab Total				4.30	
Meeting with Representative Phil Barnhar Total				8.00	
Meeting with Representative Vicki Berger Total				7.48	
Meeting with State Rep. Shields Total				22.90	
Meeting with Toan Nuygen at PPM re: FERC Total				2.50	

PacifiCorp
 Washington General Rate Case - March 2006
 Miscellaneous General Expense
 FERC Account 921 - 10/05 - 3/06

Description of items to be removed	Fiscal Year	Document Number	Account number	Amount	FERC Account
Meetings at PPM Total				6.49	
Moab Folk Festival Total				114.46	
October Finance Meetings at PPW and PPM Total				3,030.83	
Parkg fr Finc Christmas Pary - taking supplies Total				16.00	
Parking at Glasgow airport while in UK o Total				55.79	
PAW Golf Tournament Total				20.00	
PHI Transfer Meeting with Paul Kaufman Total				8.00	
Planter for Melissa Seymour Total				85.28	
Political Dinner with Senator Dmitrich; Total				44.56	
Political Dinner with Senator's Dmitrich Total				130.79	
Portland Roast Bowl Total				11.50	
Portland Schools Foundation Executive Co Total				3.15	
Power converter - UK travel Total				34.98	
PPM / To have vouchers signed. Total				1.25	
PPM Audits Total				6.50	
PPM Energy Equipment Collection Total				6.75	
PPM Legal expenses Total				(266.25)	
PPM meeting Total				33.65	
PPM volatility and VaR Total				12.80	
Provide lunch for volunteers for T-shirt Total				28.90	
Red Carpet Club membership Total				20.00	
Refreshments for Utah Shakespearean Planning Comm. Total				25.29	
Retirees Total				169.20	
retirees luncheon Total				2.43	
Retirees Quarterly Meeting in Price, Uta Total				21.41	
room cost for Safe Halloween Total				75.00	
Roseburg Retiree Christmas party Total				100.00	
ScottishPower Safety Assessment Total				256.00	
Southeastern Utah United Way financial r Total				18.82	
SP Board mtg - London Total				508.00	
SP Board mtg - New York Total				601.30	
St Mary's fundraising Total				30.66	
SUPPLIES FOR BESWICK RANCH Total				745.70	
Teach Junior Achievement Total				7.76	
Ticket's for United Way Raffle Total				8.09	
United Way Annual Recognition Banquet Total				44.00	
United Way Contribution Total				499.60	
United Way Drive Meeting Total				58.93	
united way luncheon Total				2.91	
United Way Platte Society Function Total				6.00	
Utah Foundation Meeting - OUC Total				242.18	
Utah Symphony Total				43.09	
Valuation\Legislative Meeting Total				64.66	
Vernal Storytelling Festival Total				30.93	
Volunteerism Training Total				296.60	
WATER FOR JR ACHIEVEMENT MEETING Total				7.98	
WH-O-Flowers f/Westerby's father-in-law Total				53.31	
YWCA committee meeting Total				9.00	
Grand Total				27,497.74	To 4.2.3

PacifiCorp
Washington General Rate Case - March 2006
Miscellaneous General Expense
FERC Account 923 Review - Items to Remove

Twelve Months Ended September 2005

		SAP						
Fiscal Year	Period	Account #	\$Amount	Text	Category	Order	FERC Account	
RANCH								
2006	6	530190	158,518	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	24,079	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
2006	6	530190	134,351	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	24,079	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
2006	6	530190	56,318	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	(77,056)	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	(12,040)	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
2006	6	530190	76,213	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	12,469	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
2006	6	530190	(158,518)	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	(24,079)	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
2006	6	530190	162,513	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	19,236	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
2006	6	530190	(134,351)	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	(24,079)	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
2006	6	530190	137,981	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000	
2006	6	530190	19,714	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000	
			<u>395,349</u>					
TOTAL			<u><u>395,349</u></u>	SO Factor - To 4.2.1				

Explanations:

Klamath The Klamath Ranch property is in FERC Account 121-Non-Utility. Improvements should be expensed below the line as the property is currently not considered "used and useful". The Company is maintaining rights to the ranch because it might be used in securing the Klamath River Project Relicensing

PacifiCorp
 Washington General Rate Case - March 2006
 Miscellaneous General Expense
 Advertising Services

FY	PER	SAP Account	SAMT	TEXT	Category	FERC Account
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	5	530020	858	CALIFORNIA CARE	Advertising Services	9301000
2006	6	530020	3,456	CALIFORNIA CARE BILL INSERT	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	2	530020	59	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	2	530020	388	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	1	530020	4,844	VARIOUS BLUE SKY JOBS	Advertising Services	9301000
2006	2	530020	2,210	EARTH DAY AD	Advertising Services	9301000
2006	2	530020	494	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	2	530020	1,088	EARTH DAY AD	Advertising Services	9301000
2006	2	530020	94	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	2	530020	94	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	4	530020	1,405	SIGNAGE FOR MERWIN FISHING DERBY	Advertising Services	9301000
2006	2	530020	47	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	8	530020	729	PACIFIC POWER POSTCARD	Advertising Services	9301000
2006	3	530020	180	COLOR INNOVATIONS FACT SHEETS FOR ANNOUNCEMENT	Advertising Services	9301000
2006	3	530020	-180	ORD 317183	Advertising Services	9301000

Total \$18,930 SO Factor - To 4.2.1

- 1 Note that the Blue Sky costs above were not picked up by the Blue Sky adjustment due to the override of the account / cost center combination by workorders.
- 2 This sheet provided by Regulatory Accounting.

**PacifiCorp
Washington Results of Operations March 2006
International Assignee Adj.**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<u>Removal of Actual Costs:</u>							
Distribution Expense	580	1	(218,188)	SNPD	7.122%	(15,539)	4.3.1
A&G Expense	921	1	<u>(2,061,928)</u>	SO	7.456%	<u>(153,739)</u>	4.3.1
			<u>(2,280,116)</u>			<u>(169,278)</u>	
<u>Include Prorated U.S. Compensation:</u>							
Distribution Expense	580	1	-	SNPD	7.122%	-	4.3.1
A&G Expense	921	1	<u>291,690</u>	SO	7.456%	<u>21,749</u>	4.3.1
			<u>291,690</u>			<u>21,749</u>	

Description of Adjustment:

This adjustment removes international assignees (IA's) costs that are non-recurring or are out-of-period. In addition, ongoing positions filled by IA's are priced at either the lessor of US market compensation levels or actual compensation levels.

Position*	Annual Cost as of the 12 Months Ended, March 31, 2006							Annual Total
	Acct	Salary	Incentive	Medical, Dental, Vision	LTI**	Vehicle	Other Benefits***	
Chief Financial Officer	921	356,000	106,800	12,447	35,600	9,000	68,687	588,534
Controller	921	149,350	29,870	8,283	11,201	8,100	35,841	242,645
Total Acct 921		505,350	136,670	20,730	46,801	17,100	104,528	831,180
Total		648,520	165,304	29,013	57,539	25,200	138,303	1,063,879

Ref# 4.3.1

* Positions are currently held by International Assignees. Costs presented above are at the U.S. target market.

** LTI (Long term incentive)

*** Pension, life insurance, payroll taxes, LTD, K-plus, etc.

PacifiCorp
Washington Results of Operations March 2006
Out of Period Expense Adj.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operating & Maintenance expense	921	1	(1,341,731)	SO	7.456%	(100,041)	4.4.1
Operating & Maintenance expense	923	1	238,000	SO	7.456%	17,746	4.4.1
Operating & Maintenance expense	935	1	180,000	SO	7.456%	13,421	4.4.1
			<u>(923,731)</u>			<u>(68,874)</u>	

Description of Adjustment:

Three accounting adjustments were made to expense accounts that are either one-time and non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results.

- 1) CWIP was written off for the "Identity management" project after the project was cancelled. This is a one-time, non-recurring event.
- 2) A legal expense liability set-up in 2003 was trued-up (Decreased) in 2005 to equal the billed amount. This is a one-time, non-recurring event.
- 3) A property tax refund associated with the Lloyd Center Tower building was recorded to the income statement in May 2005. This a one-time, non-recurring event.

1.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2006	006	09/30/2005	AUC Expensed	9210000	1,341,731 Ref# 4.4

2.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2006	006	09/30/2005	OR LIC - Liab Reserve write down	9230000	(238,000) Ref# 4.4

3.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2006	002	05/31/2005	Refund on Accrued Property Taxes - Apr '02	9350000	(180,000) Ref# 4.4

PacifiCorp
 Washington Results of Operations March 2006
 Property Insurance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Prov for Property Insurance	924	3	947,765	SO	7.456%	70,666	4.5.1
Prov for Property Insurance	925	3	1,316,168	SO	7.456%	98,135	4.5.1
			<u>2,263,933</u>			<u>168,801</u>	

Description of Adjustment:

This adjustment adjusts expenses in Account 924, Property Insurance and Account 925, Injuries and Damages, to reflect the change in premiums and uninsured losses for property and liability insurance the Company expects to experience during the 12 months ending March 31, 2007.

**PacifiCorp
Washington General Rate Case - March 2006
Property Insurance Adjustment**

	<u>SAP</u>	<u>Account</u>	<u>Actual Ins. Expense Twelve Months Ended March 31, 2006</u>	<u>Budgeted Twelve Months Ended March 31, 2007</u>	<u>Adjustment</u>	<u>REF #</u>
Property Insurance Premiums	548000	924	9,279,021	10,141,050	862,029	
Property Uninsured Losses	548050	924	6,000,000	6,000,000	-	
Dornoch Property Insurance Exp	548510	924	5,476,857	-	(5,476,857)	
I/C Captive Property Insurance Exp MEHC	548522	924	169,497	5,732,090	5,562,593	
Sub - Total			<u>20,925,375</u>	<u>21,873,140</u>	947,765	4.5
Liability Insurance Premiums	545000	925	6,316,873	3,567,287	(2,749,586)	
Liability Uninsured Losses	545050	925	1,544,474	5,520,000	3,975,526	
Dornoch Liability Insurance Exp	548511	925	1,498,278	-	(1,498,278)	
I/C Captive Liability Insurance Exp MEHC	548523	925	48,403	1,636,910	1,588,507	
Sub - Total			<u>9,408,029</u>	<u>10,724,197</u>	1,316,168	4.5
Total			<u>30,333,404</u>	<u>32,597,337</u>	<u>2,263,933</u>	4.5

PacifiCorp
 Washington Results of Operations March 2006
 Affiliate Management Fee Commitment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Management Fee	929	1	(146,287)	SO	7.456%	(10,907)	Below

Adjustment Detail

Group Expenses	18,065,587	4.6.1
Electric Operations Expenses	16,711,874	4.6.1
Affiliate Expenses	<u>1,353,713</u>	
Stipulated Amount	<u>1,500,000</u>	
Adjustment Amount	(146,287)	

Description of Adjustment:

The Company committed in Washington UE-051090 Item Wa 4 to hold customers harmless to costs that were previously assigned to affiliates relating to management fees and sets the total company amount at \$1,500,000. For the 12 months ended March 31, 2006, \$1,353,713 was included in management fees. This adjustment removes an additional \$146,287 in expense to meet the \$1,500,000 million reduction commitment.

Washington General Rate Case - March 2006
 Management Fee Allocation FY2006

SENDING Cost Center	Description	2005		2006		2006			
		CALENDAR Total	FY 06 Q1	FISCAL Total YTD	FY 06 Q2	FY 06 Q3	FY 06 Q4	FISCAL Total YTD	
10068 10068	Internal Communications	732,456	210,091	210,091	139,143	219,940	129,943	699,117	
11622 11622	Controller's Admin	2,542,866	559,800	559,800	741,039	693,623	722,273	2,716,734	
11631 11631	External & Performance Reporting	3,865,626	1,138,958	1,138,958	851,681	929,655	1,086,357	4,006,651	
11638 11638	Investor Relations	382,067	122,506	122,506	95,016	45,468	21,055	284,046	
11648 11648	Human Resources Management	1,380,249	394,448	394,448	343,359	414,665	393,709	1,546,181	
11651 11651	Human Resources EEO	439,044	114,239	114,239	105,755	122,180	254,506	596,681	
11653 11653	Human Resources Staffing/Employment	784,757	283,974	283,974	165,320	131,865	110,490	691,649	
11655 11655	Human Resources Employee Benefits	732,398	187,075	187,075	181,800	165,135	181,628	715,637	
11656 11656	Human Resources Compensation	1,141,330	381,232	381,232	274,699	248,253	254,645	1,158,829	
11657 11657	Government Affairs Management	1,853,050	553,064	553,064	416,362	355,908	356,487	1,681,821	
12303 12303	Government Affairs State Agendas	(11,709)	0	0	0	0	0	0	
12637 12637	Open Learning Center	200,083	0	0	0	0	0	0	
13026 13026	Chief Financial Officer Administration	1,071,898	213,846	213,846	420,512	204,041	271,973	1,110,373	
13149 13149	Controller's Administration 2	0	0	0	0	0	0	0	
13194 13194	Bus Plan & Strategic Analysis	690,492	0	0	0	0	0	0	
13369 13369	Tax Dept (Group Wide)	4,068,272	693,827	693,827	956,030	658,521	549,492	2,857,870	
TOTAL SENT		19,872,879	4,853,060	4,853,060	4,690,716	4,189,253	4,332,559	18,065,587	
RECEIVING		2005		2006		2006		2006	
Co.	Cost Center	CALENDAR	FY 06 Q1	FISCAL	FY 06 Q2	FY 06 Q3	FY 06 Q4	FISCAL	Total YTD
1000	10192	Mgmt Fee stays in Sender Cost Centers	18,465,165	4,540,206	4,321,557	3,859,558	3,990,552	16,711,874	0
1000	10763	Power Supply Executives	0	481	469	419	435	1,803	0
1000	11125	Transmission Executives	0	6,247	7,036	6,284	6,519	26,086	0
1000	11845	Distribution Staff	0	28,354	26,737	23,879	24,770	103,740	0
1000	11845	Financial Transactions (Corporate)	0	269,602	326,943	291,991	302,895	1,191,431	0
4100	10107	Total Regulated Electric Received	18,465,165	4,540,206	4,321,557	3,859,558	3,990,552	16,711,874	Ref # 4.14
4100	10107	Pac Trans Hangar OPS	1,977	481	469	419	435	1,803	
1040	10117	PERCO - Admin & Mgmt	27,475	6,247	7,036	6,284	6,519	26,086	
3500	10182	PFS - PacifiCorp Financial Services	114,860	28,354	26,737	23,879	24,770	103,740	
4000	13228	PPM Corporate	1,229,795	269,602	326,943	291,991	302,895	1,191,431	
5320	10165	Pacific Klamath Energy (PPM Dev)	33,607	8,170	7,974	7,122	7,388	30,653	
		Total Non-Regulated Received	1,407,714	312,853	369,159	329,694	342,006	1,353,713	
TOTAL RECEIVED		19,872,879	4,853,060	4,853,060	4,690,716	4,189,253	4,332,559	18,065,587	Ref # 4.14

PacifiCorp
 Washington Results of Operations March 2006
 DSM Amortization Removal

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Assistance	908	1	(31,194,014)	UT	Situs	-	4.7.1
Customer Assistance	908	1	(4,960,687)	WA	Situs	(4,960,687)	4.7.1
Customer Assistance	908	1	(217,081)	CA	Situs	-	4.7.1
			<u>(36,371,782)</u>			<u>(4,960,687)</u>	

Description of Adjustment:

This adjustment removes all expenses related to DSM that are recovered through separate tariff riders. The related regulatory assets are not included in rate base and therefore the expenses should not be included in regulatory results.

**PacifiCorp
Washington General Rate Case - March 2006
DSM Amortization Removal**

<u>GL Account</u>	<u>FERC Account</u>	<u>Factor</u>	<u>12ME March 2006</u>
553402	908 UT		31,194,014
553403	908 WA		4,960,687
553404	908 CA		217,081
			<u>36,371,782</u>

**PacifiCorp
Washington Results of Operations March 2006
Corporate Cost Commitment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Corporate overhead charge	930	1	(1,100,000)	SO	7.456%	(82,017)	Below
Adjustment Detail:							
Total PPM Billing for FY 2006			6,800,000				4.8.2
Merger Commitment			7,900,000				
Amount of Adjustment			<u>(1,100,000)</u>				

Description of Adjustment:

The Company committed in Washington UE-051090 Item Wa 6 to hold customers harmless for increases in costs resulting from PacifiCorp corporate costs previously billed to PPM and other former affiliates of PacifiCorp. The value of the potential increase in total company revenue requirement if these costs are eliminated is \$7.9 million annually. This adjustment removes \$1.1 million additional expense to get to the \$7.9 million commitment level.

PacifiCorp
 Washington General Rate Case - March 2006
 PPM Billing for Fiscal Years Ended 2005 and 2006

CE	COST ELEM DESC	FY 2005	FY 2006
		Total	Total
610005	Administration	6,378	25,594
610006	Engineer	11,712	-
610016	PD Training Cntrs	750	375
610017	Process Support	137	-
610019	Consultant	127,583	23,847
610020	HR Services	9,914	3,919
610029	Auditor	41,020	8,245
610032	PPW Officers & Execs	420,134	65,937
610033	Executive Support	2,008	4,590
610035	Facilities Services	-	82,843
610036	Property Services	11,730	2,112
610038	Attorneys Fees	269,254	66,989
610039	Legal Assistance	3,054	6,384
610041	HR Directors	73,794	17,275
610043	HR Consultants	26,591	16,756
610047	Communciations Dir	1,111	44
610048	Mkt/PR Spcl, Comm	11,981	9,572
610049	Communications Consl	272	-
610054	Fin Mgr	10,333	-
610063	Tax Acct	8,329	3,238
610064	Tax Supervision	28,459	14,386
610065	Finance Analyst	564,761	80,233
610066	Finance Support	29,968	-
610068	General Acctg Staff	99,177	35,380
610084	Procurement Common	6,810	17,458
610085	Safety	715	-
610104	Appl Development Srv	27,661	19,468
610305	Dispatcher	1,205	-
610324	Admin ST	2,209	-
610338	Manager	297,691	172,017
610344	Director	440,131	319,299
610360	Corp Svc Center	-	108
610373	Collector	106	-
610377	Contractor Appl Dev	44,651	39,658
610395	Accounting Clerk	6,435	12,528
610425	Journeyman P&D	499	-
610427	Journeyman P&D Un OT	91	-
610431	Appl Devel Srv to Af	90,405	52,606
610432	Procurmnt Chrg to Af	1,365	-
610433	Cntr Appl Dev Srv to	187,780	23,344
610435	CBS Contractors/Cons	-	288
610500	Admin ST to Affiliat	33,986	77,953
610501	Administration to Af	737	1,816
610503	Attorneys fees to Af	604,648	987,565

PacifiCorp
 Washington General Rate Case - March 2006
 PPM Billing for Fiscal Years Ended 2005 and 2006

CE	COST ELEM DESC	FY 2005	FY 2006	
		Total	Total	
610504	Audit svc to Affilia	151,740	62,688	
610505	Consultant svc to Af	1,635	61,723	
610506	Director svc to Affi	329,544	341,059	
610507	Exec Suprt svc to Af	854	25,938	
610508	Fin Analyst svc Affi	241,661	595,935	
610509	Fin Suprt svc to Aff	70,595	54,260	
610510	Group Dir svc to Aff	16,213	82,479	
610511	HR Consult svc to Af	170,003	95,178	
610512	HR Director svc to A	7,797	1,500	
610513	HR svc to Affiliates	1,244	3,605	
610514	Legal Asst svc to Af	10,207	9,546	
610515	Manager svc to Affil	176,598	428,224	
610517	PPW Off & Execs to A	92,100	219,055	
610518	Proc Suprt svc to Af	147	42,920	
610520	Tax Mngr svc to Aff	-	9,240	
690005	Management Fee	1,274,651	1,327,627	Below
690006	Facilities Services	35,050	-	
690007	IT Ntwk & Phone Svcs	1,365,986	481,489	
690025	IT Systems	1,402,320	1,701,447	
690026	Shrd Svcs Chrgeback	351,039	317,422	
690031	PC Supporting Svcs	93,940	40,748	
Grand Total		9,298,903	8,093,910	
Management Fee		(1,274,651)	(1,327,627)	Above
Total "Direct" Billing		8,024,253	6,766,283	Ref# 4.8

PacifiCorp
Washington Results of Operations March 2006
A&G Expense Commitment

PAGE 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
A&G Expense Cap Adj.	920	3	(6,316,230)	SO	7.456%	(470,944)	4.9.1

Description of Adjustment:

This adjustment reduces total company A&G expense to \$222.8 million per Commitment Wa 7b) in Docket No. UE-051090.

Description	Total Company	Factor	%	Washington Allocated	Ref. #
March 2006 Actuals	247,977,142			17,595,540	
A&G Adjustments					
Misc. General Expense Adjustment	(449,393)	SO	7.46%	(33,507)	4.2
International Assignees	(1,770,239)	SO	7.46%	(131,991)	4.3
Out of Period Expenses	(923,731)	SO	7.46%	(68,874)	4.4
Property Insurance	2,263,933	SO	7.46%	168,801	4.5
Affiliate Management Fee	(146,287)	SO	7.46%	(10,907)	4.6
PPM Affiliate Billing	(1,100,000)	SO	7.46%	(82,017)	4.8
MEHC Transition Savings	(10,523,811)	SO	7.46%	(784,665)	8.13
Misc. Rate Base Adjustment	(4,787,438)	SITUS		(657,375)	8.10
Oregon Y2K Removal	(247,842)	OR	0.00%	-	
Additional SB409 Expenses	336,019	OR	0.00%	-	
Remove ID Tax Payment Surcharge	(1,512,123)	ID	0.00%	-	
Total A&G Adjustments	(18,860,912)			(1,600,536)	
Adjusted A&G Expense	229,116,230			15,995,004	
MEHC Transaction A&G Cap Adj.	(6,316,230)		to 4.9	(470,944)	
Total Normalized A&G	222,800,000			15,524,060	

**5. NETPOWER COST
ADJUSTMENTS**

	5.1	5.2	5.3	0	0	0	0
	BPA Exchange	James River Royalty Offset	Removal of Colstrip 3	0	0	0	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,628,351	-	1,628,351	-	-	-	-
6 Total Operating Revenues	1,628,351	-	1,628,351	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	20,052,696	20,052,696	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	20,052,696	20,052,696	-	-	-	-	-
20 Depreciation	(782,978)	-	-	(782,978)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(36,638)	-	-	(36,638)	-	-	-
23 Income Taxes: Federal	(6,428,441)	(7,018,443)	569,923	20,080	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	121,095	-	-	121,095	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	12,925,733	13,034,252	569,923	(678,442)	-	-	-
29							
30 Operating Rev For Return:	(11,297,382)	(13,034,252)	1,058,428	678,442	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(25,982,218)	-	-	(25,982,218)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(25,982,218)	-	-	(25,982,218)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	15,505,207	-	-	15,505,207	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	566,765	-	-	566,765	-	-	-
50 Unamortized ITC	245,000	-	-	245,000	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	16,316,971	-	-	16,316,971	-	-	-
56							
57 Total Rate Base:	(9,665,247)	-	-	(9,665,247)	-	-	-
58							
59							
60 Estimated ROE impact	-4.438%	-5.297%	0.430%	0.518%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(17,604,728)	(20,052,696)	1,628,351	819,616	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(782,978)	-	-	(782,978)	-	-	-
71 Schedule "M" Deductions	(20,733)	-	-	(20,733)	-	-	-
72 Income Before Tax	(18,366,974)	(20,052,696)	1,628,351	57,371	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(18,366,974)	(20,052,696)	1,628,351	57,371	-	-	-
77							
78 Federal Income Taxes	(6,428,441)	(7,018,443)	569,923	20,080	-	-	-

	5.1	5.2	5.3	0	0	0	0
	BPA Exchange	James River Royalty Offset	Removal of Colstrip 3	0	0	0	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	20,052,696	20,052,696	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	20,052,696	20,052,696	-	-	-	-	-
20 Depreciation	(782,978)	-	(782,978)	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(36,638)	-	(36,638)	-	-	-	-
23 Income Taxes: Federal	(6,998,364)	(7,018,443)	20,080	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	121,095	-	121,095	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	12,355,810	13,034,252	(678,442)	-	-	-	-
29							
30 Operating Rev For Return:	(12,355,810)	(13,034,252)	678,442	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(25,982,218)	-	(25,982,218)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(25,982,218)	-	(25,982,218)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	15,505,207	-	15,505,207	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	566,765	-	566,765	-	-	-	-
50 Unamortized ITC	245,000	-	245,000	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	16,316,971	-	16,316,971	-	-	-	-
56							
57 Total Rate Base:	(9,665,247)	-	(9,665,247)	-	-	-	-
58							
59							
60 Estimated ROE impact	-4.876%	-5.297%	0.000%	0.518%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(19,233,079)	(20,052,696)	-	819,616	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(782,978)	-	(782,978)	-	-	-	-
71 Schedule "M" Deductions	(20,733)	-	(20,733)	-	-	-	-
72 Income Before Tax	(19,995,325)	(20,052,696)	57,371	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(19,995,325)	(20,052,696)	57,371	-	-	-	-
77							
78 Federal Income Taxes	(6,998,364)	(7,018,443)	20,080	-	-	-	-

	5.1	5.2	5.3	0	0	0	0
	BPA Exchange	James River Royalty Offset	Removal of Colstrip 3	0	0	0	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	5.1	5.2	5.3	0	0	0	0
	Total Normalized	BPA Exchange	James River Royalty Offset	Removal of Colstrip 3	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,628,351	-	1,628,351	-	-	-	-
6 Total Operating Revenues	1,628,351	-	1,628,351	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	569,923	-	569,923	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	569,923	-	569,923	-	-	-	-
29							
30 Operating Rev For Return:	1,058,428	-	1,058,428	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.436%	0.000%	0.436%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,628,351	-	1,628,351	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,628,351	-	1,628,351	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,628,351	-	1,628,351	-	-	-	-
77							
78 Federal Income Taxes	569,923	-	569,923	-	-	-	-

**PacifiCorp
Washington Results of Operations March 2006
BPA Exchange**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Net Power Costs							
Purchased Power Expense	555	1	63,680,126	OR	Situs	-	5.1.1
Purchased Power Expense	555	1	20,052,696	WA	Situs	20,052,696	5.1.1
Purchased Power Expense	555	1	35,178,766	ID	Situs	-	5.1.1
			<u>118,911,588</u>			<u>20,052,696</u>	

Description of Adjustment:

The Company receives a monthly BPA purchase power credit from BPA. This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results. Both of these transactions are to be removed from results. This adjustment reverses the BPA purchase power expense credit recorded during the test period. The BPA revenue credit is removed from results in revenue adjustment 3.2.

Washington General Rate Case - March 2006
BPA Regional Exchange Credit Reversal
Account Summary

Sum of Total	FERC Acct			
Locatn	5551100	5551200	5551330	Grand Total
000106			(35,178,766)	(35,178,766)
000108	(63,680,126)			(63,680,126)
000110		(20,052,696)		(20,052,696)
Grand Total	(63,680,126)	(20,052,696)	(35,178,766)	(118,911,588)

ID
OR
WA

**PacifiCorp
Washington Results of Operations March 2006
James River Royalty Offset**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Electric Revenue	456	3	7,229,289	CAEW	22.524%	1,628,351	

**Adjustment Detail:
James River Offset**

	<u>CY 2006</u>	<u>CY 2007</u>	<u>FY 2007</u>
Capital Recovery \$	\$6,880,818	\$6,480,649	\$6,780,775
Major Maintenance Allowance	\$444,073	\$461,836	\$448,514
Total Offset	<u>\$7,324,891</u>	<u>\$6,942,485</u>	<u>\$7,229,289</u>

Description of Adjustment:

This adjustment credits Other Electric Revenues for the James River Royalty Offset as agreed in the January 13, 1993 agreement. This amount includes a credit for capital cost recovery and maintenance cost recovery.

**PacifiCorp
Washington Results of Operations March 2006
Removal of Colstrip 3**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	1	(3,319,518)	CAEW	22.524%	(747,700)	5.3.2
Post-merger Depreciation Expense	403SP	1	(156,621)	CAEW	22.524%	(35,278)	5.3.1
Taxes Other	408	1	(491,386)	GPS	7.456%	(36,638)	5.3.1
Tax Depreciation Expense - Sch M	SCHMDT	1	(271,094)	TAXDEPR	7.648%	(20,733)	5.3.1
Pre-merger Book Depr Exp - Sch M	SCHMAT	1	(3,319,518)	CAEW	22.524%	(747,700)	5.3.1
Post-merger Book Depr Exp - Sch M	SCHMAT	1	(156,621)	CAEW	22.524%	(35,278)	5.3.1
Deferred Income Tax Expense	41110	1	1,211,050	DITEXP	9.999%	121,095	5.3.1
Adjustment to Rate Base:							
Pre-merger Plant	310	1	(110,283,000)	CAEW	22.524%	(24,840,540)	5.3.1
Post-merger Plant	310	1	(5,068,636)	CAEW	22.524%	(1,141,678)	5.3.1
Pre-merger Depreciation Reserve	108SP	1	67,495,721	CAEW	22.524%	15,202,979	5.3.1
Post-merger Depreciation Reserve	108SP	1	1,341,780	CAEW	22.524%	302,227	5.3.1
Deferred Income Tax Balance	282	1	8,170,418	DITBAL	6.937%	566,765	5.3.1
Deferred ITC	255	1	1,727,786	ITC84	14.180%	245,000	5.3.1

Description of Adjustment:

This adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-86-02.

PacifiCorp
Colstrip 3 Rate Base
Twelve Months Ended March 2006

	Mar-05	Mar-06	<u>Avg/YE</u>	<u>REF #</u>
Deferred Income Taxes	9,381	8,170	8,170	5.1
Deferred ITC	2,082	1,728	1,728	5.1
Total Rate Base	<u>11,464</u>	<u>9,898</u>	<u>9,898</u>	
Book Depreciation Expense-Premember			3,319,518	5.1
Book Depreciation Expense-Postmerger			156,621	5.1
Tax Depreciation Expense			271,094	5.1
Deferred Tax Expense			(1,211,050)	5.1

PacifiCorp
Semi-Annual Report - March 2006
Removal of Colstrip #3
Property Tax Calculation

	2006	To Page
Total Colstrip Property Taxes	1,140,107	
Colstrip #3 as a percentage of Total Colstrip NBV	43.10%	
Property Tax expense to remove	<u>491,386</u>	5.3

**6. DEPRECIATION &
AMORTIZATION ADJ.**

7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Utah Gross Receipts Tax Adj.	Deferred Income Tax Balance Reclassification	Malin Midpoint Adj.	Flow-Through Deferred Tax Adj.	WA IRS Settlement Amortization Adj.	Year-End Deferred Tax Adj.
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	(336,850)	-	(300,180)	-	-	-	-	-
23 Income Taxes: Federal	(282,253)	228,907	105,063	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(935,578)	-	-	(297,441)	(1,217,863)	579,726	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,554,680)	228,907	(195,117)	(297,441)	(1,217,863)	579,726	-	
29								
30 Operating Rev For Return:	1,554,680	(228,907)	195,117	-	297,441	1,217,863	(579,726)	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(11,374,575)	-	-	(16,435)	(1,487,206)	(10,531,719)	1,159,454	(498,669)
50 Unamortized ITC	120,750	-	-	-	-	-	-	120,750
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(11,253,826)	-	-	(16,435)	(1,487,206)	(10,531,719)	1,159,454	(377,919)
56								
57 Total Rate Base:	(11,253,826)	-	-	(16,435)	(1,487,206)	(10,531,719)	1,159,454	(377,919)
58								
59								
60 Estimated ROE impact	0.923%	-0.093%	0.079%	0.000%	0.157%	0.764%	-0.263%	0.009%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	336,850	-	300,180	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(654,020)	(654,020)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	990,869	654,020	300,180	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	990,869	654,020	300,180	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	346,804	228,907	105,063	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(629,057)	-	-	-	-	-	-	-
81 Federal Income Taxes	(282,253)	228,907	105,063	-	-	-	-	-

	7.8	7.9	0	0	0	0	0	0
	Renewable Energy Tax Credit Adj.	Low Income Tax Credit	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	(36,669)	-	-	-	-	-	-
23 Income Taxes: Federal	(629,057)	12,834	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(629,057)	(23,835)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	629,057	23,835	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.256%	0.010%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	36,669	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	36,669	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	36,669	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	-	12,834	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(629,057)	-	-	-	-	-	-	-
81 Federal Income Taxes	(629,057)	12,834	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Utah Gross Receipts Tax Adj.	Deferred Income Tax Balance Reclassification	Malin Midpoint Adj.	Flow-Through Deferred Tax Adj.	WA IRS Settlement Amortization Adj.	Year-End Deferred Tax Adj.
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	(300,180)	-	(300,180)	-	-	-	-	-
23 Income Taxes: Federal	20,675	544,669	105,063	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(935,578)	-	-	(297,441)	(1,217,863)	579,726	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,215,083)	544,669	(195,117)	(297,441)	(1,217,863)	579,726	-	
29								
30 Operating Rev For Return:	1,215,083	(544,669)	195,117	-	297,441	1,217,863	(579,726)	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(11,374,575)	-	-	(16,435)	(1,487,206)	(10,531,719)	1,159,454	(498,669)
50 Unamortized ITC	120,750	-	-	-	-	-	-	120,750
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(11,253,826)	-	-	(16,435)	(1,487,206)	(10,531,719)	1,159,454	(377,919)
56								
57 Total Rate Base:	(11,253,826)	-	-	(16,435)	(1,487,206)	(10,531,719)	1,159,454	(377,919)
58								
59								
60 Estimated ROE impact	0.782%	-0.221%	0.079%	0.000%	0.157%	0.764%	-0.263%	0.009%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	300,180	-	300,180	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(1,556,198)	(1,556,198)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	1,856,378	1,556,198	300,180	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	1,856,378	1,556,198	300,180	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	649,732	544,669	105,063	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(629,057)	-	-	-	-	-	-	-
81 Federal Income Taxes	20,675	544,669	105,063	-	-	-	-	-

	7.8	7.9	0	0	0	0	0	0
	Renewable Energy Tax Credit Adj.	Low Income Tax Credit	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(629,057)	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(629,057)	-	-	-	-	-	-	-
29								
30 Operating Rev For Return:	629,057	-	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.256%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	-	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(629,057)	-	-	-	-	-	-	-
81 Federal Income Taxes	(629,057)	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Utah Gross Receipts Tax Adj.	Deferred Income Tax Balance Reclassification	Malin Midpoint Adj.	Flow-Through Deferred Tax Adj.	WA IRS Settlement Amortization Adj.	Year-End Deferred Tax Adj.
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	(36,669)	-	-	-	-	-	-	-
23 Income Taxes: Federal	(302,928)	(315,762)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(339,597)	(315,762)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	339,597	315,762	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.140%	0.130%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	36,669	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	902,178	902,178	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(865,509)	(902,178)	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(865,509)	(902,178)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(302,928)	(315,762)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(302,928)	(315,762)	-	-	-	-	-	-

	7.8	7.9	0	0	0	0	0	0
	Renewable Energy Tax Credit Adj.	Low Income Tax Credit						
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	(36,669)	-	-	-	-	-	-
23 Income Taxes: Federal	-	12,834	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(23,835)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	-	23,835	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.000%	0.010%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	36,669	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	36,669	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	36,669	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	-	12,834	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-	-
81 Federal Income Taxes	-	12,834	-	-	-	-	-	-

**PacifiCorp
Washington Results of Operations March 2006
Interest True Up**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(1,556,198)	WA	Situs	(1,556,198)	Below
Other Interest Expense - Type 2	427	2	-	WA	Situs	-	Below
Other Interest Expense - Type 3	427	3	902,178	WA	Situs	902,178	Below
			<u>(654,020)</u>			<u>(654,020)</u>	2.17
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						527,142,834	1.1
Weighted Cost of Debt:						3.303%	2.1
Trued-up Interest Expense						<u>17,408,892</u>	1.1
Actual Interest Expense						18,965,090	2.17
Total Interest True-up Adjustment						<u>(1,556,198)</u>	
Type 2							
Jurisdiction Specific Adjusted Rate Base						527,142,834	1.1
Weighted Cost of Debt:						3.303%	2.1
Trued-up Interest Expense						<u>17,408,892</u>	1.1
Type 1 Interest Expense						<u>17,408,892</u>	1.0
Total Interest True-up Adjustment						<u>-</u>	
Type 3							
Jurisdiction Specific Adjusted Rate Base						554,460,866	1.1
Weighted Cost of Debt:						3.303%	2.1
Trued-up Interest Expense						<u>18,311,070</u>	2.17
Type 2 Interest Expense						<u>17,408,892</u>	1.0
Total Interest True-up Adjustment						<u>902,178</u>	

Description of Adjustment:

This reflects interest expense based on the jurisdictional allocated rate base times the Company's weighted cost of debt.

PacifiCorp
Washington Results of Operations March 2006
Utah Gross Receipts Tax Adj.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	1	(4,025,972)	GPS	7.4561%	(300,180)	B5

Description of Adjustment:

This adjustment removes the Utah Gross Receipts Tax Expense from actual results. The reason is the Utah Legislature has discontinued the gross receipts tax.

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Business area Business area

Account number: 583268 Utah Gross Receipts
 Company code 1000 PacifiCorp
 Business area
 Fiscal year 2006
 All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	312,039.36		312,039.36	312,039.36
2	312,039.36		312,039.36	624,078.72
3	312,039.36		312,039.36	936,118.08
4	341,217.86		341,217.86	1,277,335.94
5	343,734.60		343,734.60	1,621,070.54
6	343,734.60		343,734.60	1,964,805.14
7	350,220.33		350,220.33	2,315,025.47
8	350,220.33		350,220.33	2,665,245.80
9	313,480.45		313,480.45	2,978,726.25
10	332,222.00		332,222.00	3,310,948.25
11	332,222.00		332,222.00	3,643,170.25
12	382,802.00		382,802.00	4,025,972.25
13				4,025,972.25
14				4,025,972.25
15				4,025,972.25
16				4,025,972.25
Total	4,025,972.25		4,025,972.25	4,025,972.25

PacifiCorp
 Washington Results of Operations March 2006
 Deferred Income Tax Balance Reclassification

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Accumulated Deferred Income Taxes	282	1	44,236	CA	Situs	-	7.3.1
Accumulated Deferred Income Taxes	282	1	458,206	OR	Situs	-	7.3.1
Accumulated Deferred Income Taxes	282	1	(16,435)	WA	Situs	(16,435)	7.3.1
Accumulated Deferred Income Taxes	282	1	114,281	ID	Situs	-	7.3.1
Accumulated Deferred Income Taxes	282	1	779,487	UT	Situs	-	7.3.1
Accumulated Deferred Income Taxes	282	1	164,671	WYE	Situs	-	7.3.1
Accumulated Deferred Income Taxes	282	1	37,438	WYW	Situs	-	7.3.1
Accumulated Deferred Income Taxes	282	1	4,301	FERC	Situs	-	7.3.1
Accumulated Deferred Income Taxes	282	1	151,093	NUTIL	0.0000%	-	7.3.1
Net Rate Base Change to Accum. DIT			<u>1,737,278</u>			<u>(16,435)</u>	

Description of Adjustment:

This adjustment reflects the reallocation of the ending balances for the situs balances maintained in Power Tax. This effects only the 282 balance account and only the specific 282 that relates to the depreciation difference balances. These depreciation difference balances are maintained in the Power Tax system by jurisdiction.

Reallocation of PowerTax Deferred Tax Balances
 Move from an allocated Balance to a Situs Balance per PowerTax
 Year Ended March 2006
 Provision Report #219 out of PowerTax Case #256
 JARS Allocated for Beginning Balance

	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming-P</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming-U</u>	<u>FERC-U</u>	<u>OTHER</u>
Account 282										
Ending Balance										
Per JARS Report DITBAL YE 03/06	(1,271,399,606)	(32,001,128)	(346,246,612)	(88,194,448)	(120,854,161)	(570,286,294)	(84,085,284)	(27,458,417)	(2,769,108)	495,846
Per PowerTax Report #219	(1,269,662,328)	(31,956,892)	(345,788,406)	(88,210,883)	(120,689,490)	(569,506,807)	(83,971,003)	(27,420,979)	(2,764,807)	646,939
Difference	1,737,278	44,236	458,206	(16,435)	164,671	779,487	114,281	37,438	4,301	151,093

**PacifiCorp
Washington Results of Operations March 2006
Malin Midpoint Adj.**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax - Federal	41110	1	(1,320,531)	CAEW	22.5244%	(297,441)	7.4.1
Adjustment to Rate Base:							
Accumulated DIT - Amortization	282	1	(6,602,656)	CAEW	22.5244%	(1,487,206)	7.4.1

Description of Adjustment:

In 1981, the Company built a transmission line called Malin-Midpoint and placed it into service. The Company was eligible for investment tax credits and accelerated depreciation. The Company entered into a Safe Harbor Lease transaction to transfer the tax benefits to an unrelated third party. The amount of the cash transfer was \$43 million. The Washington Commission wants to treat the transaction as a sale of part of the benefits associated with the property and amortize the cash receipts over the life of the assets, as ordered in Docket UE-050684. The gain will be amortized over 30 years (composite book life of the plant) with a rate base deduction for the unamortized balance. This treatment was authorized in Cause Nos. U-8212/35, U-83-33 and UE-032065. In 1988, the substation was sold to Amoco and therefore the only amortization left is on the transmission line which is what is reflected in this adjustment.

Washington General Rate Case - March 2006
Malin Midpoint Adj.
Unamortized Balance of Gain

7.4.1

Transmission Line Gain

<u>Year</u>	<u>Amortization</u>	<u>Balance</u>
		39,615,936
1982	1,320,531	38,295,405
1983	1,320,531	36,974,874
1984	1,320,531	35,654,343
1985	1,320,531	34,333,811
1986	1,320,531	33,013,280
1987	1,320,531	31,692,749
1988	1,320,531	30,372,218
1989	1,320,531	29,051,687
1990	1,320,531	27,731,155
1991	1,320,531	26,410,624
1992	1,320,531	25,090,093
1993	1,320,531	23,769,562
1994	1,320,531	22,449,031
1995	1,320,531	21,128,499
1996	1,320,531	19,807,968
1997	1,320,531	18,487,437
1998	1,320,531	17,166,906
1999	1,320,531	15,846,375
2000	1,320,531	14,525,843
2001	1,320,531	13,205,312
2002	1,320,531	11,884,781
2003	1,320,531	10,564,250
2004	1,320,531	9,243,719
2005	1,320,531	7,923,187
2006	1,320,531	6,602,656 to 7.4
2007	1,320,531	5,282,125
2008	1,320,531	3,961,594
2009	1,320,531	2,641,063
2010	1,320,531	1,320,531
2011	1,320,531	0

PacifiCorp
 Washington Results of Operations March 2006
 Flow-Through Deferred Tax Adj.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Accumulated Deferred Income Taxes	190	1	(14,156,039)	WA	Situs	(14,156,039)	7.5.1
Accumulated Deferred Income Taxes	281	1	120,489	WA	Situs	120,489	7.5.1
Accumulated Deferred Income Taxes	282	1	(1,416,521)	WA	Situs	(1,416,521)	7.5.1
Accumulated Deferred Income Taxes	283	1	4,920,352	WA	Situs	4,920,352	7.5.1
Net Rate Base Change to Accum. DIT			<u>(10,531,719)</u>			<u>(10,531,719)</u>	
Adjustment to Expense:							
Deferred Tax Expense	41010	1	(12,018,547)	WA	Situs	(12,018,547)	7.5.1
Deferred Tax Expense	41110	1	10,800,684	WA	Situs	10,800,684	7.5.1
Net Deferred Tax Expense Change			<u>(1,217,863)</u>			<u>(1,217,863)</u>	

Description of Adjustment:

This adjustment reflects the removal of the Beg/Ending average balances for all non-depreciation related deferred taxes, and the removal of the associated deferred tax expenses. This in effect flows through to income the current tax impacts on these items. This is the treatment allowed according to the Company's last general rate order, Cause No. U-86-02, and more recently, the General Rate Case settlement in Washington Docket No. UE-03-2065.

PacifiCorp
Semi-Annual Report - March 2006 (used for WA GRC)
WA Flow-Through Amounts for Accounts 282 and 410/411, Excluding the IRS Portions
that are Required

	SAP Account	WA Amount	Reference
Total Account 190		14,156,039	B19.3
Less: DTA 425.700 Special Assessment - DOE*	287360	0	B19.3
Account 190 to Remove		<u>14,156,039</u>	To Page 7.5
Total Account 281		(120,489)	B19.3
Account 281 to Remove		<u>(120,489)</u>	To Page 7.5
Total Account 282		(87,295,470)	B19.3
Less: DTL PP&E Powertax	287605	(87,699,665)	B19.3
Less: DTL PP&E Adjustment	287606	2,055,946	B19.3
Less: ADIT-Federal-Property, Plant & Equip	287008	(14,352)	B19.3
Less: DTL PMI PP&E	287607	(3,053,921)	B19.3
Account 282 to Remove**		<u>1,416,521</u>	To Page 7.5
Total Account 283		(6,165,420)	B19.5
Less: DTL 605.100 Trojan Decom. Costs*	287613	0	B19.4
Less: DTL PMI PP&E	287726	(1,245,068)	
Account 283 to Remove		<u>(4,920,352)</u>	To Page 7.5
Total Account 410		36,556,301	B7.3
Less: 282DIT ACRS Property-Electric - WA		24,517,564	B7.1
Less: 282DIT PMIDepreciation-Tax		20,190	B7.1
Less: 282DIT PMIDepreciation-Book		565,485	B7.2
Account 410 to Remove		<u>12,018,547</u>	To Page 7.5
Total Account 411		(29,982,665)	B7.5
Less: 282DIT ACRS Property-Electric - WA		(18,657,796)	B7.4
Less: 282DIT Adjustment		(1,187)	B7.4
Less: 282DIT PMIDepreciation-Tax		(522,998)	B7.5
Account 411 to Remove		<u>(10,800,684)</u>	To Page 7.5

*Deferred Tax Expenses and Balances allocated on the TROJD factor are not removed in the Trojan adjustment and therefore should be removed in this adjustment.

**Account 282 is adjusted on a year-end basis in the Year End Deferred Tax Adjustment.

PacifiCorp
Washington Results of Operations March 2006
WA IRS Settlement Amortization Adj.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
IRS Tax Settlement	41010	1	579,726	WA	Situs	579,726	7.6.1
Adjustment to Rate Base:							
Accum Deferred Income Tax Balance	190	1	1,159,454	WA	Situs	1,159,454	7.6.1

Description of Adjustment:

In FY2003, PacifiCorp made settlement payments to the IRS totaling \$64,217,849. Per settlement agreement in UE-03-2065, 50% of Washington's portion of these costs were allowed in rates. This adjustment adds the unamortized balance of payments to rate base which will be amortized over a 5-year period as well as the annual amortization expense, beginning the effective date of the settlement agreement, November 2004. There were no findings on this issue in WA Order Docket UE-050684.

PacifiCorp
Washington General Rate Case - March 2006
IRS Settlement Amortization Schedule

Total Settlement Amount:	64,217,849	
WA Avg. IBT:	9.0275%	From 7.6.2
Washington Allocated Settlement:	5,797,266	
50% Allowed	2,898,633	To Below

Period	WA Amortization Amount	WA Ending Balance	To Page
Beg. Bal. (above)		2,898,633	
Included in Settlement	579,727	2,318,906	
Sep-04	289,863	2,029,043	
Mar-05	289,863	1,739,180	
Sep-05	289,863	1,449,317	
Mar-06	289,863	1,159,454	7.6
Sep-06	289,863	869,591	
Mar-07	289,863	579,728	
Sep-07	289,863	289,865	
Mar-08	289,865	-	

PacifiCorp
Washington General Rate Case - March 2006
Washington Historical IBT Factors

Year	IBT Factor
1991	6.9277%
1992	8.6116%
1993	11.2891%
1994	9.1071%
1995	11.1353%
1996	9.4172%
1997	7.5857%
1998	8.1463%
Avg. IBT	<u>9.0275%</u> To 7.6.1

PacifiCorp
Washington Results of Operations March 2006
Year-End Deferred Tax Adj.

PAGE 7.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Accumulated Deferred Income Taxes	282	1	(498,669)	WA	Situs	(498,669)	7.7.1
Accumulated Investment Tax Credit	255	1	120,750	WA	Situs	120,750	7.7.1

Description of Adjustment:

This adjustment reflects year-end balances rather than average balances for deferred taxes. This is consistent with previous authorized Washington treatment in Cause Nos. U-86-02 and U-84-65.

PacifiCorp
Washington General Rate Case - March 2006
Difference Between Year-End and 13-Month Average Deferred Tax Balances

Item	Amount	To Page
Year-End Deferred Income Taxes	(90,455,728)	below
Less: 13 Month Average Deferred Income Taxes	(89,957,059)	below
Adjustment to Deferred Income Taxes (282)	<u>(498,669)</u>	7.7
Year-End Investment Tax Credits	(1,793,738)	7.7.4
Less: 13 Month Average Investment Tax Credits	(1,914,487)	7.7.5
Adjustment to Investment Tax Credits (255)	<u>120,750</u>	7.7

		<u>Ref. #</u>
282.1 287008 ADIT-Federal-Property, Plant & Equ	(344,442)	7.7.2
282.1 287605 DTL PP&E Powertax	(88,194,448)	7.7.2
282.1 287606 DTL PP&E Adjustment	2,360,457	7.7.2
282.1 287607 DTL PMI PP&E	-	
283.1 287726 DTL PMI PP&E	(4,277,295)	7.7.2
Total Year-End Deferred Income Tax Balance	<u>(90,455,728)</u>	
282.1 287008 ADIT-Federal-Property, Plant & Equ	(14,352)	7.7.3
282.1 287605 DTL PP&E Powertax	(87,699,665)	7.7.3
282.1 287606 DTL PP&E Adjustment	2,055,946	7.7.3
282.1 287607 DTL PMI PP&E	(3,053,921)	7.7.3
283.1 287726 DTL PMI PP&E	(1,245,068)	
Total 13 Month Average Deferred Inc Tax Bal	<u>(89,957,059)</u>	

INVESTMENT TAX CREDIT BALANCES

Allocation Method: West Control Area
 Year End Balance
 Allocated In Thousands

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washingt on	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
2551	285602	ACCUM DE ITC84	(3,927)	(3,927)	(129)	(2,787)	(557)	0	(430)	0	0	0	0	0	(24)
2551	285603	ACCUM DE ITC85	(2,708)	(2,708)	(147)	(1,833)	(362)	0	(314)	0	0	0	0	0	(52)
2551	285604	ACCUM DE ITC85	(2,882)	(2,882)	(156)	(1,951)	(385)	0	(335)	0	0	0	0	0	(55)
2551	285605	ACCUM DE ITC86	(2,405)	(2,405)	(115)	(1,554)	(316)	0	(373)	0	0	0	0	0	(48)
2551	285606	ACCUM DE ITC88	(333)	(333)	(14)	(204)	(50)	0	(56)	0	0	0	0	0	(10)
2551	285607	ACCUM DE ITC89	(708)	(708)	(35)	(399)	(108)	0	(146)	0	0	0	0	0	(20)
2551	285608	JIM BRIDG ITC90	(424)	(424)	(6)	(68)	(17)	0	(16)	(199)	(59)	(57)	0	0	(2)
TOTAL ACCOUNT 2551				(13,386)	(602)	(8,795)	(1,794)	0	(1,670)	(199)	(59)	(57)	0	0	(210)
Total Investment Tax Credit Bal				(13,386)	(602)	(8,795)	(1,794)	0	(1,670)	(199)	(59)	(57)	0	0	(210)

INVESTMENT TAX CREDIT BALANCES

Allocation Method: West Control Area
 13 Month Average Balance
 Allocated In Thousands

Period Beginning: March 2005
 Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
2551	285602	ACCUM DEF ITC - PPL - 1983	ITC84	(4,246)	(140)	(3,014)	(602)	-	(465)	-	-	-	-	-	(26)
2551	285603	ACCUM DEF ITC - PPL - 1984	ITC85	(2,900)	(157)	(1,963)	(387)	-	(337)	-	-	-	-	-	(56)
2551	285604	ACCUM DEF ITC - PPL - 1985	ITC85	(3,062)	(166)	(2,073)	(409)	-	(356)	-	-	-	-	-	(59)
2551	285605	ACCUM DEF ITC - PPL - 1986	ITC86	(2,540)	(122)	(1,641)	(333)	-	(394)	-	-	-	-	-	(50)
2551	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(350)	(15)	(214)	(52)	-	(58)	-	-	-	-	-	(10)
2551	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(740)	(36)	(417)	(113)	-	(153)	-	-	-	-	-	(21)
2551	285608	JIM BRIDGER RETROFIT ITC -	ITC90	(440)	(7)	(70)	(17)	-	(17)	(206)	(61)	(60)	-	-	(2)
Total Account 2551				(14,277)	(642)	(9,391)	(1,914)	-	(1,779)	(206)	(61)	(60)	-	-	(223)
Grand Total				(14,277)	(642)	(9,391)	(1,914)	-	(1,779)	(206)	(61)	(60)	-	-	(223)

**PacifiCorp
Washington Results of Operations March 2006
Renewable Energy Tax Credit Adj.**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Renewable Energy Tax Credit	40910	1	(2,792,784)	CAEW	22.5244%	(629,057)	7.8.1

Description of Adjustment:

This adjustment normalizes a federal renewable energy income tax credit the Company is entitled to take as a result of placing Leaning Juniper, OR wind generating plant into service. The tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. Generation from Leaning Juniper will begin by September 2006.

PacifiCorp
Washington General Rate Case - March 2006
Renewable Energy Tax Credit Calculation

<u>Description</u>	<u>Amount</u>	<u>Ref #</u>
Total KWh Production: Leaning Juniper 1	146,988,652	5.1.x
	<u>146,988,652</u>	
Factor (inflated tax per unit)	0.019	
	<u>2,792,784</u>	7.8

PacifiCorp
Washington Results of Operations March 2006
Low Income Tax Credit

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	3	(36,669)	WA	Situs	(36,669)	7.9.1

Description of Adjustment:

This adjustment increases the Low Income tax credit for 2007 as allowed by the Washington Department of Revenue.

Washington General Rate Case - March 2006
 Low Income Tax Credit

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area

Account number: 583260 WA Pub Utility Tax
 Company code: 1808 PacifiCorp
 Business area:
 Fiscal year: 2006
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	1,125,221.58	423,000.00	702,221.58	702,221.58
2	1,041,824.38	425,900.00	615,924.38	1,318,145.96
3	1,055,973.42	436,800.00	619,173.42	1,937,319.38
4	1,194,172.43	491,200.00	702,972.43	2,640,291.81
5	1,338,712.55	557,000.00	781,712.55	3,422,004.36
6	1,289,083.86	617,500.00	671,583.86	4,093,588.22
7	1,087,121.55	491,800.00	595,321.55	4,688,909.77
8	642,191.66	536,100.00	106,091.66	4,795,001.43
9	784,883.98		784,883.98	5,579,885.41
10	883,066.69		883,066.69	6,462,952.10
11	768,091.03		768,091.03	7,231,043.13
12	661,062.07		661,062.07	7,892,105.20
13				7,892,105.20
14				7,892,105.20
15				7,892,105.20
16				7,892,105.20
Total	11,871,405.20	3,979,300.00	7,892,105.20	7,892,105.20

SAP Account 583260 is FERC 408199 (Taxes other than Income)

2006 Amount:	227,188.91
2007 Amount:	263,858.22
Increase in Credit:	<u>36,669.31</u>



July 28, 2005

PACIFICORP
ATTN: TAX DEPT
825 NE MULTNOMAH ST #1900
PORTLAND, OR 97232-2135

**2006 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**

Tax Registration Number: 409-000-070

Dear Businessperson,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is **\$227,188.91**.
- You may take this credit on your July 2005 thru June 2006 returns.
- Any unused credit expires on June 30, 2006 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 10 of your application

- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

How to use this credit

- This credit is reported on page 2 of your tax return, in the following credit section:
 - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
 - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 902-7025.

Sincerely,

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

SPECIAL NOTICE

May 16, 2006

For further information contact:
Telephone Information Center
1-800-647-7706 or (360) 705-6676

Alternate Formats (360) 705-6715
Teletype 1-800-451-7985

Public Utility Tax Credits for "Billing Discounts" and "Qualifying Contributions"

This is our annual update on the Low Income Home Energy Assistance Program (LIHEAP) including the *Public Utility Tax Credit Application* for July 1, 2006 to June 30, 2007.

The Department of Community, Trade and Economic Development (CTED) administers LIHEAP in cooperation with light and power businesses and gas distribution businesses. Under this program, CTED administers funds from various sources to reduce energy costs for low income persons. CTED, or organizations that contract with CTED, distributes these funds in the form of grants to light and power businesses and gas distribution businesses based on need. Many light and power businesses and gas distribution businesses also provide billing discounts for low income customers.

To encourage billing discounts and contributions, RCW 82.16.0497 allows a limited credit against the public utility tax for billing discounts and qualifying contributions made by light and power businesses or gas distribution businesses.

Billing discounts are actual reductions in the amount charged for providing service to qualifying persons in Washington. A qualifying person is a Washington resident who applies and qualifies for LIHEAP assistance regardless if that person actually receives assistance.

Billing discounts do not include service charge reductions made using grants received from the LIHEAP, either from CTED or an organization that contracts with CTED, to administer LIHEAP funds.

Qualifying contributions are amounts given by light and power businesses or gas distribution businesses to an organization that contracts with CTED to administer LIHEAP funds.

Qualifying contributions do not include amounts received in the prior fiscal year from the business's customers for the purpose of assisting other customers.

Statewide Credit Cap for Fiscal Year 2007

House Bill 2644, Chapter 213, Laws of 2006 increases the statewide cap to \$5,500,000 from \$2,500,000 for fiscal year 2007 only.

2006 LIHEAP Y-T-D Vendor Report

Registration #	Vendor	YTD Liheap	Proportionate Share	Original Base Credit
409-000-070	PACIFICORP - Pacific Power & Light - Toppenish -	\$1,222,172.00	4.7974%	\$263,858.22

**8. RATE BASE
ADJUSTMENTS**

	8.1	8.2	8.3	8.4	8.5	8.6	8.7	
	Cash Working	Remove Deferred	Jim Bridger Mine	Grid West Loan	North Umpqua	Yakama Sale	Customer	
Total Normalized	Capital	Debits	Rate Base Adj.		Relicensing		Advances for	
					Settlement		Construction	
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	-	
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	-	
12 Other Power Supply	450,487	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	-	
15 Customer Accounting	(103,271)	-	-	(103,271)	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	(1,879,502)	-	-	-	-	-	-	
19 Total O&M Expenses	(1,532,286)	-	-	(103,271)	-	-	-	
20 Depreciation	667,161	-	-	-	-	(9,369)	-	
21 Amortization	(357,706)	-	-	47,337	(121,971)	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	(16,381)	-	-	142,312	42,690	3,279	-	
24 State	-	-	-	-	-	-	-	
25 Deferred Income Taxes	650,617	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	(588,596)	-	-	86,378	(79,281)	(6,090)	-	
29								
30 Operating Rev For Return:	588,596	-	-	(86,378)	79,281	6,090	-	
31								
32 Rate Base:								
33 Electric Plant In Service	41,959,878	-	20,311,983	-	(134,219)	(532,097)	-	
34 Plant Held for Future Use	-	-	-	-	-	-	-	
35 Misc Deferred Debits	(905,265)	(2,814,534)	-	112,424	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	-	
41 Working Capital	175,850	175,850	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	-	
43 Misc Rate Base	(394,024)	-	-	-	-	-	-	
44 Total Electric Plant:	40,836,439	175,850	20,311,983	112,424	(134,219)	(532,097)	-	
45								
46 Deductions:								
47 Accum Prov For Deprec	(542,801)	-	-	-	-	90,231	-	
48 Accum Prov For Amort	3,896	-	-	-	3,896	-	-	
49 Accum Def Income Tax	(450,380)	-	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	984,551	-	-	-	-	-	984,551	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	1,054,570	-	-	-	-	-	-	
54								
55 Total Deductions:	1,049,836	-	-	-	3,896	90,231	984,551	
56								
57 Total Rate Base:	41,886,275	175,850	20,311,983	112,424	(130,323)	(441,866)	984,551	
58								
59								
60 Estimated ROE impact	-0.715%	-0.004%	0.068%	-0.472%	-0.038%	0.035%	0.013%	-0.024%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	1,222,831	-	-	55,934	121,971	9,369	-	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	(330,622)	-	-	(262,856)	-	-	-	
71 Schedule "M" Deductions	939,013	-	-	(613,528)	-	-	-	
72 Income Before Tax	(46,804)	-	-	406,607	121,971	9,369	-	
73								
74 State Income Taxes	-	-	-	-	-	-	-	
75								
76 Taxable Income	(46,804)	-	-	406,607	121,971	9,369	-	
77								
78 Federal Income Taxes	(16,381)	-	-	142,312	42,690	3,279	-	

	8.8 Centralia Transmission Line Sale	8.9 Leaning Juniper	8.10 Miscellaneous Rate Base Adjustment	8.11 Colstrip 4 AFUDC Adj.	8.12 Trojan Removal	8.13 MEHC Transition Savings	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	450,487	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	(657,375)	-	-	(1,222,127)	-	-
19 Total O&M Expenses	-	450,487	(657,375)	-	-	(1,222,127)	-	-
20 Depreciation	(1,114)	710,644	-	(33,000)	-	-	-	-
21 Amortization	-	-	-	-	(283,072)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	390	(865,335)	230,081	-	2,456	427,745	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	650,617	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(724)	946,413	(427,294)	(33,000)	(280,615)	(794,383)	-	-
29								
30 Operating Rev For Return:	724	(946,413)	427,294	33,000	280,615	794,383	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	(66,760)	22,862,810	-	(481,839)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	1,796,844	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	(394,024)	-	-	-
44 Total Electric Plant:	(66,760)	22,862,810	-	(481,839)	(394,024)	1,796,844	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	26,852	(659,884)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	977	(451,358)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	1,054,570	-	-	-
54								
55 Total Deductions:	27,830	(1,111,242)	-	-	1,054,570	-	-	-
56								
57 Total Rate Base:	(38,930)	21,751,568	-	(481,839)	660,546	1,796,844	-	-
58								
59								
60 Estimated ROE impact	0.001%	-0.874%	0.174%	0.025%	0.098%	0.279%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	1,114	(1,161,131)	657,375	33,000	283,072	1,222,127	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	241,288	-	(33,000)	(276,054)	-	-	-
71 Schedule "M" Deductions	-	1,552,542	-	-	-	-	-	-
72 Income Before Tax	1,114	(2,472,385)	657,375	-	7,018	1,222,127	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	1,114	(2,472,385)	657,375	-	7,018	1,222,127	-	-
77								
78 Federal Income Taxes	390	(865,335)	230,081	-	2,456	427,745	-	-

	8.1	8.2	8.3	8.4	8.5	8.6	8.7	
	Cash Working	Remove Deferred	Jim Bridger Mine	Grid West Loan	North Umpqua	Yakama Sale	Customer	
Total Normalized	Capital	Debits	Rate Base Adj.		Relicensing		Advances for	
					Settlement		Construction	
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	-	
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	-	
15 Customer Accounting	(103,271)	-	-	(103,271)	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	(657,375)	-	-	-	-	-	-	
19 Total O&M Expenses	(760,646)	-	-	(103,271)	-	(9,369)	-	
20 Depreciation	(43,484)	-	-	-	(121,971)	-	-	
21 Amortization	(405,042)	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	421,209	-	-	142,312	42,690	3,279	-	
24 State	-	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	(787,963)	-	-	39,042	(79,281)	(6,090)	-	
29								
30 Operating Rev For Return:	787,963	-	-	(39,042)	79,281	6,090	-	
31								
32 Rate Base:								
33 Electric Plant In Service	15,420,327	-	16,635,242	-	(134,219)	(532,097)	-	
34 Plant Held for Future Use	-	-	-	-	-	-	-	
35 Misc Deferred Debits	(2,814,534)	(2,814,534)	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	-	
41 Working Capital	195,395	195,395	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	-	
43 Misc Rate Base	(394,024)	-	-	-	-	-	-	
44 Total Electric Plant:	12,407,165	195,395	(2,814,534)	16,635,242	(134,219)	(532,097)	-	
45								
46 Deductions:								
47 Accum Prov For Deprec	117,083	-	-	-	-	90,231	-	
48 Accum Prov For Amort	3,896	-	-	-	3,896	-	-	
49 Accum Def Income Tax	977	-	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	984,551	-	-	-	-	-	984,551	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	1,054,570	-	-	-	-	-	-	
54								
55 Total Deductions:	2,161,078	-	-	-	3,896	90,231	984,551	
56								
57 Total Rate Base:	14,568,242	195,395	(2,814,534)	16,635,242	(130,323)	(441,866)	984,551	
58								
59								
60 Estimated ROE impact	-0.030%	-0.005%	0.068%	-0.389%	-0.016%	0.035%	0.013%	-0.024%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	1,209,172	-	-	103,271	121,971	9,369	-	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	(619,247)	-	-	(310,193)	-	-	-	
71 Schedule "M" Deductions	(613,528)	-	-	(613,528)	-	-	-	
72 Income Before Tax	1,203,453	-	-	406,607	121,971	9,369	-	
73								
74 State Income Taxes	-	-	-	-	-	-	-	
75								
76 Taxable Income	1,203,453	-	-	406,607	121,971	9,369	-	
77								
78 Federal Income Taxes	421,209	-	-	142,312	42,690	3,279	-	

	8.8 Centralia Transmission Line Sale	8.9 Leaning Juniper	8.10 Miscellaneous Rate Base Adjustment	8.11 Colstrip 4 AFUDC Adj.	8.12 Trojan Removal	8.13 MEHC Transition Savings	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	(657,375)	-	-	-	-	-
19 Total O&M Expenses	-	-	(657,375)	-	-	-	-	-
20 Depreciation	(1,114)	-	-	(33,000)	-	-	-	-
21 Amortization	-	-	-	-	(283,072)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	390	-	230,081	-	2,456	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(724)	-	(427,294)	(33,000)	(280,615)	-	-	-
29								
30 Operating Rev For Return:	724	-	427,294	33,000	280,615	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	(66,760)	-	-	(481,839)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	(394,024)	-	-	-
44 Total Electric Plant:	(66,760)	-	-	(481,839)	(394,024)	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	26,852	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	977	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	1,054,570	-	-	-
54								
55 Total Deductions:	27,830	-	-	-	1,054,570	-	-	-
56								
57 Total Rate Base:	(38,930)	-	-	(481,839)	660,546	-	-	-
58								
59								
60 Estimated ROE impact	0.001%	0.000%	0.174%	0.025%	0.098%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	1,114	-	657,375	33,000	283,072	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(33,000)	(276,054)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	1,114	-	657,375	-	7,018	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	1,114	-	657,375	-	7,018	-	-	-
77								
78 Federal Income Taxes	390	-	230,081	-	2,456	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.6	8.7
	Cash Working	Remove Deferred	Jim Bridger Mine	Grid West Loan	North Umpqua	Yakama Sale	Customer
Total Normalized	Capital	Debits	Rate Base Adj.		Relicensing		Advances for
					Settlement		Construction
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.6	8.7
	Cash Working	Remove Deferred	Jim Bridger Mine	Grid West Loan	North Umpqua	Yakama Sale	Customer
	Capital	Debits	Rate Base Adj.		Relicensing		Advances for
	Total Normalized				Settlement		Construction
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	450,487	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,222,127)	-	-	-	-	-	-
19 Total O&M Expenses	(771,640)	-	-	-	-	-	-
20 Depreciation	710,644	-	-	-	-	-	-
21 Amortization	47,337	-	-	47,337	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(437,590)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	650,617	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	199,367	-	-	47,337	-	-	-
29							
30 Operating Rev For Return:	(199,367)	-	-	(47,337)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	26,539,551	-	3,676,741	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,909,268	-	-	112,424	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(19,545)	(19,545)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	28,429,274	(19,545)	3,676,741	112,424	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(659,884)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(451,358)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,111,242)	-	-	-	-	-	-
56							
57 Total Rate Base:	27,318,033	(19,545)	3,676,741	112,424	-	-	-
58							
59							
60 Estimated ROE impact	-0.665%	0.000%	0.000%	-0.082%	-0.022%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,659	-	-	(47,337)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	288,625	-	-	47,337	-	-	-
71 Schedule "M" Deductions	1,552,542	-	-	-	-	-	-
72 Income Before Tax	(1,250,258)	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,250,258)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(437,590)	-	-	-	-	-	-

	8.8 Centralia Transmission Line Sale	8.9 Leaning Juniper	8.10 Miscellaneous Rate Base Adjustment	8.11 Colstrip 4 AFUDC Adj.	8.12 Trojan Removal	8.13 MEHC Transition Savings	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	450,487	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(1,222,127)	-	-
19 Total O&M Expenses	-	450,487	-	-	-	(1,222,127)	-	-
20 Depreciation	-	710,644	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(865,335)	-	-	-	427,745	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	650,617	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	946,413	-	-	-	(794,383)	-	-
29								
30 Operating Rev For Return:	-	(946,413)	-	-	-	794,383	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	22,862,810	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	1,796,844	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	22,862,810	-	-	-	1,796,844	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	(659,884)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(451,358)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	(1,111,242)	-	-	-	-	-	-
56								
57 Total Rate Base:	-	21,751,568	-	-	-	1,796,844	-	-
58								
59								
60 Estimated ROE impact	0.000%	-0.846%	0.000%	0.000%	0.000%	0.286%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	(1,161,131)	-	-	-	1,222,127	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	241,288	-	-	-	-	-	-
71 Schedule "M" Deductions	-	1,552,542	-	-	-	-	-	-
72 Income Before Tax	-	(2,472,385)	-	-	-	1,222,127	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	(2,472,385)	-	-	-	1,222,127	-	-
77								
78 Federal Income Taxes	-	(865,335)	-	-	-	427,745	-	-

PacifiCorp
Washington Results of Operations March 2006
Cash Working Capital

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	195,395	WA	Situs	195,395	Below
Cash Working Capital	CWC	2	-	WA	Situs	-	Below
Cash Working Capital	CWC	3	(19,545)	WA	Situs	(19,545)	Below
			<u>175,850</u>			<u>175,850</u>	

Adjustment Detail:

	Type1	Type 2	Type 3
O&M Expense	226,826,708	226,826,708	225,752,925
Taxes Other Than Income Tax	12,802,751	12,802,751	12,766,082
Federal Income Tax	2,629,562	2,629,562	2,564,717
State Income Tax	-	-	-
Total	242,259,021	242,259,021	241,083,724
Divided by Days in Year	365	365	365
Average Daily Cost of Service	663,723	663,723	660,503
Net Lag Days	6.1	6.1	6.1
Cash Working Capital	4,028,801	4,028,801	4,009,255
Unadjusted Cash Working Capital	3,833,405	4,028,801	4,028,801
Cash Working Capital Adjustment	195,395	-	(19,545)

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

PacifiCorp
 Washington Results of Operations March 2006
 Remove Deferred Debits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Misc. Regulatory Assets	182M	1	(1,054,832)	CA	Situs	-	8.2.1
Misc. Regulatory Assets	182M	1	266,414	ID	Situs	-	8.2.1
Misc. Regulatory Assets	182M	1	(27,235,053)	OR	Situs	-	8.2.1
Misc. Regulatory Assets	182M	1	(24,972,095)	OTHER	0.000%	-	8.2.1
Misc. Regulatory Assets	182M	1	(4,155,744)	CAEE	0.000%	-	8.2.1
Misc. Regulatory Assets	182M	1	(13,282,030)	CAEE	0.000%	-	8.2.1
Misc. Regulatory Assets	182M	1	(6,353,675)	SO	7.456%	(473,736)	8.2.1
Misc. Regulatory Assets	182M	1	(13,106,411)	UT	Situs	-	8.2.1
Misc. Regulatory Assets	182M	1	685,959	WA	Situs	685,959	8.2.1
Misc. Regulatory Assets	182M	1	(430,477)	WYE	Situs	-	8.2.1
Misc. Regulatory Assets	182M	1	(76,171)	WYW	Situs	-	8.2.1
			<u>(89,714,115)</u>			<u>212,223</u>	
Misc. Deferred Debits	186M	1	(2,292)	ID	Situs	-	8.2.1
Misc. Deferred Debits	186M	1	(4,260,786)	OTHER	0.000%	-	8.2.1
Misc. Deferred Debits	186M	1	(7,372,714)	SE	8.384%	(618,146)	8.2.1
Misc. Deferred Debits	186M	1	(26,737,025)	SG	8.438%	(2,255,951)	8.2.1
Misc. Deferred Debits	186M	1	(210,644)	SO	7.456%	(15,706)	8.2.1
Misc. Deferred Debits	186M	1	(136,953)	WA	Situs	(136,953)	8.2.1
			<u>(38,720,414)</u>			<u>(3,026,757)</u>	

Description of Adjustment:

This adjustment removes deferred debits, Accounts 182M and 186M, based on the order in the last General Rate Case, Docket UE-050684.

Sum of 13 Mo Avg					
Primary_Down	JAM Factor	dbo_PrimaryAccount Description	Primary_Account	Total	
182M	CA	IDAI CXOSTS - NO CALIF - DIRECT ACCESS	182302	1,054,832	
	CA Total			1,054,832	
	IDU	OTHER REG ASSETS-NON-COST-ID GEN		1823995	(390,184)
		OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	123,770
	IDU Total			(266,414)	
	OR	ENVIRONMENTAL COST UNDER AMORTIZATION		182391	308,212
		OTHER REG ASSETS-NON-COST-OR GEN		1823993	(636,788)
		OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	27,563,629
	OR Total			27,235,053	
	OTHER	ENVIRONMENTAL COST UNDER AMORTIZATION		182391	31,323
		OREGON DIRECT ACCESS		182304	16,936,456
		OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	6,423,404
		REGULATORY ASSETS - OTHER		1823999	1,580,912
	OTHER Total			24,972,095	
	SO	ENVIRONMENTAL COST UNDER AMORTIZATION		182391	6,353,675
	SO Total			6,353,675	
	UT	FAS 87/88 DEFERRED PENSION COSTS		182387	7,107,781
		OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	5,998,630
	UT Total			13,106,411	
	WA	ENVIRONMENTAL COST UNDER AMORTIZATION		182391	(338,298)
		OTHER REG ASSETS-NON-COST-WA GEN		1823994	(1,147,907)
		OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	800,246
	WA Total			(685,959)	
	WYP	OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	430,477
	WYP Total			430,477	
	WYU	OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	76,171
	WYU Total			76,171	
	CAEE	OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	1,503,691
		UNRECOVERED PLANT - TRAIL MTN CLOSURE		18226	2,652,052
	CAEE Total			4,155,744	
CAGE	OTHER REGULATORY ASSETS-NON-COST-OTHER		182399	13,282,030	
CAGE Total			13,282,030		
182M Total			89,714,115		
186M	IDU	MISC DEF DEBITS-DEFERRED REGULATORY EXP	1862	2,292	
	IDU Total			2,292	
	OTHER	FINANCING COSTS DEFERRED		18612	4,260,786
		MISCELLANEOUS DEF DEBITS-OTHER-NONCOST		1869	0
	OTHER Total			4,260,786	
	SE	DEFERRED COAL MINE COSTS		1865	6,787,877
		MISC DEF DEBITS - BALANCING TRANSACTIONS		1867	173,449
		MISC DEF DEBITS - OTHER WORK IN PROGRESS		1861	411,388
	SE Total			7,372,714	
	SG	MISC DEF DEBITS - OTHER WORK IN PROGRESS		1861	86,657
		MISCELLANEOUS DEF DEBITS-OTHER - COST		1868	20,661,349
		MISCELLANEOUS DEF DEBITS-OTHER-NONCOST		1869	5,989,018
	SG Total			26,737,025	
	SO	FINANCING COSTS DEFERRED		18612	216,630
		MISC DEF DEBITS - BALANCING TRANSACTIONS		1867	(5,986)
	SO Total			210,644	
WA	MISCELLANEOUS DEF DEBITS-OTHER - COST		1868	136,953	
WA Total			136,953		
186M Total			38,720,414		
Grand Total			128,434,529		

PacifiCorp
 Washington Results of Operations March 2006
 Jim Bridger Mine Rate Base Adj.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	73,854,447	CAEW	22.524%	16,635,242	Below
Other Tangible Property	399	3	16,323,400	CAEW	22.524%	3,676,741	Below
			<u>90,177,846</u>			<u>20,311,983</u>	

Adjustment Detail

March 2006 Balance	73,854,447	8.3.1
March 2007-13 month Averaging Balance	90,177,846	8.3.1
Additions through March 2007	<u>16,323,400</u>	

Description of Adjustment:

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period.

Bridger Coal Mine
Washington General Rate Case - March 2006

8.3.1

Description	Mar-05	PacifiCorp's Portion	PacifiCorp's Share	Ref.
Structure, Equipment, Mine Development	196,647,727	66.67%	131,098,485	
Materials & Supplies	6,007,658	66.67%	4,005,105	
Pit Inventory	2,032,066	66.67%	1,354,711	
Prepayments	240,377	66.67%	160,251	
Reclamation Liability	(27,469,279)	66.67%	(18,312,853)	
Accumulated Depreciation	(104,826,398)	66.67%	(69,884,265)	
Lease Payable	(6,000,000)	66.67%	(4,000,000)	
TOTAL RATE BASE	66,632,151		44,421,434	8.3

Description	Mar-06	PacifiCorp's Portion	PacifiCorp's Share	Ref
Structure, Equipment, Mine Development	242,953,561	66.67%	161,969,040	
Materials & Supplies	6,681,326	66.67%	4,454,218	
Pit Inventory	8,680,311	66.67%	5,786,874	
Prepayments	146,358	66.67%	97,572	
Reclamation Liability	(26,335,938)	66.67%	(17,557,292)	
Accumulated Depreciation	(114,177,948)	66.67%	(76,118,632)	
Lease Payable	(7,166,000)	66.67%	(4,777,333)	
TOTAL RATE BASE	110,781,670		73,854,447	8.3

Description	3/1/2007 Year End	PacifiCorp's Portion	PacifiCorp's Share	Ref
Structure, Equipment, Mine Development	325,932,000	66.67%	217,288,000	
Materials & Supplies	7,521,000	66.67%	5,014,000	
Pit Inventory	3,591,000	66.67%	2,394,000	
Prepayments	250,000	66.67%	166,667	
Reclamation Liability	(24,337,000)	66.67%	(16,224,667)	
Accumulated Depreciation	(130,592,400)	66.67%	(87,061,600)	
Lease Payable	(5,781,000)	66.67%	(3,854,000)	
TOTAL RATE BASE	176,583,600		117,722,400	8.3

Description	3/1/2007 13 Mo Avg	PacifiCorp's Portion	PacifiCorp's Share	Ref
Structure, Equipment, Mine Development	277,327,565	66.67%	184,885,043	
Materials & Supplies	6,814,930	66.67%	4,543,287	
Pit Inventory	4,135,138	66.67%	2,756,759	
Prepayments	245,682	66.67%	163,788	
Reclamation Liability	(25,839,872)	66.67%	(17,226,582)	
Accumulated Depreciation	(120,302,881)	66.67%	(80,201,921)	
Lease Payable	(7,113,792)	66.67%	(4,742,528)	
TOTAL RATE BASE	135,266,770		90,177,846	8.3

PacifiCorp
 Washington Results of Operations March 2006
 Grid West Loan

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Uncollectible Accounts	904	1	(1,377,143)	CN	7.499%	(103,271)	8.4.1
Uncollectible Accounts	904	1	<u>1,377,143</u>	OTHER	0.000%	<u>-</u>	8.4.1
			<u>-</u>			<u>(103,271)</u>	
Adjustment to Rate Base:							
Misc. Regulatory Assets-Grid West L	186M	3	112,424	WA	Situs	112,424	8.4.2
Amortization Expense-Grid West	404IP	3	<u>47,337</u>	WA	Situs	<u>47,337</u>	8.4.2
			<u>159,761</u>			<u>159,761</u>	
Adjustment to Taxes:							
Contra RTO Grid West N/R Allowanc	SCHMAT	1	(1,377,143)	CAEW	22.524%	(310,193)	
Contra RTO Grid West N/R Allowanc	SCHMAT	1	1,377,143	OTHER	0.000%	-	
RTO Grid West N/R Allowance	SCHMDT	1	(2,723,844)	CAEW	22.524%	(613,528)	
RTO Grid West N/R Allowance	SCHMDT	1	2,723,844	OTHER	0.000%	-	
Book Amortization Exp-Grid West	SCHMAT	3	47,337	WA	Situs	47,337	

Description of Adjustment:

This adjustment corrects the allocation factor for Account 904, recorded in March 2006 related to the Grid West Loan. Additionally, the WUTC approved the accounting treatment of the Grid West Loan costs in UE-060703, subject to approval in the next rate case. This adjustment shows the annual amortization expense and tax treatment for this deferred debit.

Document Overview - Display

Doc.type : SA (G/L account document) Normal document
 Parked by P15705 Posted by P74018
 Doc. Number 111605089 Company code 1000 Fiscal year 2006
 Doc. date 03/30/2006 Posting date 03/30/2006 Period 12
 Calculate Tax
 Ref.doc. GRID WEST RESERV
 Doc.currency USD
 Doc.head.text reserve grid west N/R

Itm	PK	Account	Account short text	Assignment	Tx	Amount
1	51	157050	All for Doubtful Non	20060330		2,723,844.48-
2	41	187080	RTO Grid W N/R Reg	20060330		2,723,844.48
3	41	550750	Doubtful Debts	0000013303		1,377,143.08
4	51	187087	Contra Reg Asset RTO	20060330		1,377,143.08-

SAP Account 550750 is FERC 904. This amount of \$1,377,143 was allocated on a CN. It should be allocated as OTHER to be consistent with the Asset in account 182M.

PacifiCorp
 Washington General Rate Case - March 2006
 Grid West Loan Amortization - WA

Year	Beg Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
2006	236,683							232,738	228,794	224,849	220,904	216,959	213,015	112,424
2007	213,015	209,070	205,125	201,181	197,236	193,291	189,346	185,402	181,457	177,512	173,568	169,623	165,678	189,346
2008	165,678	161,733	157,789	153,844	149,899	145,955	142,010	138,065	134,120	130,176	126,231	122,286	118,342	142,010
2009	118,342	114,397	110,452	106,507	102,563	98,618	94,673	90,728	86,784	82,839	78,894	74,950	71,005	94,673
2010	71,005	67,060	63,115	59,171	55,226	51,281	47,337	43,392	39,447	35,502	31,558	27,613	23,668	47,337
2011	23,668	19,724	15,779	11,834	7,889	3,945	(0)							5,917

Monthly Amortization: 3,945
 Annual amortization: 47,337

**PacifiCorp
 Washington Results of Operations March 2006
 North Umpqua Relicensing Settlement Obligations**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
North Umpqua Asset Accumulated Amortiz.	1111P	1	17,296	CAEW	22.524%	3,896	8.5.1
North Umpqua Settlement Asset	302	1	(595,883)	CAEW	22.524%	(134,219)	8.5.1
Adjustment to Expense:							
North Umpqua Amortization	404IP	1	(541,506)	CAEW	22.524%	(121,971)	8.5.1

Description of Adjustment:

The Company is required to make various cash payments as a result of agreements with intervening parties while relicensing its North Umpqua hydroelectric facilities with the FERC. The accrual accounting entries for the assets, liabilities, and accumulated amortization related to these hydro relicensing settlements have been removed from results through use of the "NUTIL" starting in April 2005. The beginning balance for these items were allocated using SG and need to be removed from results. The amortization expense is still being mapped to SG instead of "NUTIL" and needs to be removed from results also.

**PacifiCorp
Washington General Rate Case - March 2006
Hydro Relicensing Settlements Obligations**

The capitalized obligation for Hydro Relicensing on the books was included in April rate base
It was removed in April, 2005. The beginning balance needs to be removed.

	<u>302</u>	<u>302 111IP</u>	<u>303</u>	<u>303 111IP</u>
<u>North Umpqua</u>				
Balance 3/31/2005	14,301,182	(415,102)		
Balance 3/31/2006	-	-		
13 Month Average Balance	595,883	(17,296)		
404IP during FY 06	541,506			

PacifiCorp
 Washington Results of Operations March 2006
 Yakama Sale

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Electric Plant In Service:							
Poles, Towers & Fixtures	364	1	(12,931)	WA	Situs	(12,931)	8.6.1
Overhead Conductors	365	1	(450)	WA	Situs	(450)	8.6.1
Underground Conduit	366	1	(239,440)	WA	Situs	(239,440)	8.6.1
Underground Conductors	367	1	(137,011)	WA	Situs	(137,011)	8.6.1
Line Transformers	368	1	(113,784)	WA	Situs	(113,784)	8.6.1
Meters	370	1	(28,482)	WA	Situs	(28,482)	8.6.1
			<u>(532,097)</u>			<u>(532,097)</u>	
Accumulated Depreciation:							
Poles, Towers & Fixtures	108364	1	1,742	WA	Situs	1,742	8.6.1
Overhead Conductors	108365	1	121	WA	Situs	121	8.6.1
Underground Conduit	108366	1	32,320	WA	Situs	32,320	8.6.1
Underground Conductors	108367	1	22,620	WA	Situs	22,620	8.6.1
Line Transformers	108368	1	24,349	WA	Situs	24,349	8.6.1
Meters	108370	1	9,078	WA	Situs	9,078	8.6.1
			<u>90,231</u>			<u>90,231</u>	
Depreciation Expense:							
Poles, Towers & Fixtures	403364	1	(201)	WA	Situs	(201)	8.6.1
Overhead Conductors	403365	1	17	WA	Situs	17	8.6.1
Underground Conduit	403366	1	(3,734)	WA	Situs	(3,734)	8.6.1
Underground Conductors	403367	1	(2,711)	WA	Situs	(2,711)	8.6.1
Line Transformers	403368	1	(2,094)	WA	Situs	(2,094)	8.6.1
Meters	403370	1	(646)	WA	Situs	(646)	8.6.1
			<u>(9,369)</u>			<u>(9,369)</u>	

Description of Adjustment:

On January 25, 2006, in Docket No. UE-051840 the Washington Utilities and Transportation Commission authorized the Company to sell and transfer its interest in the distribution assets serving certain Yakama Nation accounts.

This adjustment removes the electric plant in service, accumulated depreciation and depreciation expense associated with the assets to be sold.

PacifiCorp
 Washington Results of Operations March 2006
 Customer Advances for Construction

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment Rate Base:							
Customer Advance	252	1	7,083	CA	Situs	-	8.7.1
Customer Advance	252	1	13,139,450	CN	7.499%	985,316	8.7.1
Customer Advance	252	1	(1,174,104)	ID	Situs	-	8.7.1
Customer Advance	252	1	(14,787)	OR	Situs	-	8.7.1
Customer Advance	252	1	(12,905,067)	UT	Situs	-	8.7.1
Customer Advance	252	1	(765)	WA	Situs	(765)	8.7.1
Customer Advance	252	1	909,883	WYE	Situs	-	8.7.1
Customer Advance	252	1	38,307	WYW	Situs	-	8.7.1
			<u>0</u>			<u>984,551</u>	

Description of Adjustment:

Customer advances for construction are booked into account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

Beginning / Ending Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
25211CA	(75,476)	(70,177)	5,299
25211CN	2,843	-	(2,843)
25211UT	2,652	-	(2,652)
25211WA	(196)	-	196
252399CA	(1,783)	-	1,783
252399CN	(13,142,293)	-	13,142,293
252399IDU	1,174,104	-	(1,174,104)
252399OR	14,787	-	(14,787)
252399UT	7,552,556	(5,349,858)	(12,902,415)
252399WA	960	-	(960)
252399WYP	(909,883)	-	909,883
252399WYU	(38,307)	-	38,307
Total	(5,420,035)	(5,420,035)	0

Correct Allocation *

25211 - 100% CA

252399 - 100% UT

PacifiCorp
Washington Results of Operations March 2006
Centralia Transmission Line Sale

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Electric Plant In Service:							
Land and Land Rights	350	1	(33,885)	CAEW	22.524%	(7,632)	8.8.1
Station Equipment	353	1	(96,732)	CAEW	22.524%	(21,788)	8.8.1
Towers and Fixtures	354	1	(16,532)	CAEW	22.524%	(3,724)	8.8.1
Poles and Fixtures	355	1	(44,409)	CAEW	22.524%	(10,003)	8.8.1
Overhead Conductors and Devices	356	1	<u>(104,830)</u>	CAEW	22.524%	<u>(23,612)</u>	8.8.1
			<u>(296,389)</u>			<u>(66,760)</u>	
Accumulated Depreciation:							
Tranmission Plant	108TP	1	119,215	CAEW	22.524%	26,852	8.8.1
Depreciation Expense:							
Transmission	403TP	1	(4,946)	CAEW	22.524%	(1,114)	8.8.1
Accumulated Deferred Income Taxes:							
Transmission Plant	282	1	14,088	DITBAL	6.937%	977	

Description of Adjustment:

On March 15, 2006, the Washington Utilities and Transportation Commission authorized the Company to sell and transfer its interest in the Centralia 230 kV transmission line and related facilities, associated easements and rights-of-way.

This adjustment removes the electric plant in service, accumulated depreciation and depreciation expense associated with the transferred assets.

PacifiCorp
Washington General Rate Case - March 2006
Centralia Transmission Line Sale
13 Month Average of Average

Account	Description	Amount	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	13-Mo Avg.
Electric Plant in Service:																
350.2	Land Rights	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885	33,885
353	Station Equipment	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732	96,732
354	Towers and Fixtures	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532	16,532
355	Poles and Fixtures	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409	44,409
356	Overhead Conductors and Devices	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830	104,830
	Total Electric Plant in Service	296,389														
Accumulated Depreciation:																
350.2	Land Rights	(10,446)	(10,208)	(10,247)	(10,287)	(10,327)	(10,366)	(10,406)	(10,446)	(10,485)	(10,525)	(10,564)	(10,604)	(10,644)	(10,683)	(10,446)
353	Station Equipment	(44,550)	(44,016)	(44,160)	(44,305)	(43,527)	(43,671)	(43,816)	(44,203)	(44,346)	(44,492)	(45,466)	(45,610)	(45,926)	(46,148)	(44,550)
354	Towers and Fixtures	(6,469)	(6,412)	(6,441)	(6,470)	(6,325)	(6,354)	(6,383)	(6,435)	(6,464)	(6,494)	(6,540)	(6,569)	(6,615)	(6,653)	(6,469)
355	Poles and Fixtures	(17,518)	(17,376)	(17,471)	(17,566)	(17,128)	(17,223)	(17,317)	(17,410)	(17,504)	(17,599)	(17,681)	(17,776)	(17,873)	(17,969)	(17,518)
356	Overhead Conductors and Devices	(40,232)	(39,899)	(40,083)	(40,266)	(39,309)	(39,492)	(39,676)	(40,014)	(40,197)	(40,381)	(40,684)	(40,868)	(41,166)	(41,405)	(40,232)
	Total Accumulated Depreciation	(119,215)	(117,911)	(118,403)	(118,894)	(116,615)	(117,107)	(117,998)	(118,507)	(118,999)	(119,490)	(120,955)	(121,427)	(122,224)	(122,858)	(119,215)
Depreciation Expense:																
350.2	Land Rights	476	40	40	40	40	40	40	40	40	40	40	40	40	40	40
353	Station Equipment	2,132	144	144	144	(778)	144	144	387	144	144	974	144	316	222	222
354	Towers and Fixtures	241	29	29	29	(146)	29	29	52	29	29	46	29	46	37	37
355	Poles and Fixtures	592	95	95	95	(438)	95	95	92	95	95	82	95	97	96	96
356	Overhead Conductors and Devices	1,505	183	183	183	(957)	183	183	338	183	183	303	183	298	239	239
	Total Depreciation Expense	4,946	491	491	491	(2,279)	491	491	909	491	491	1,445	491	797	634	634

**PacifiCorp
Washington Results of Operations March 2006
Leaning Juniper**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Production Plant	343	3	101,502,593	CAEW	22.524%	22,862,810	8.9.1
Other Production Accum Depr Reserve	108OP	3	(2,929,646)	CAEW	22.524%	(659,884)	8.9.1
Tax Adjustments:							
Accumulated Deferred Income Tax	282	3	(6,506,723)	DITBAL	6.937%	(451,358)	8.9.2
Schedule M Deduction for Tax Depreciation	SCHMDT	3	20,300,519	TAXDEPR	7.648%	1,552,542	8.9.2
Schedule M Addition for Book Depreciation	SCHMAT	3	3,155,003	SCHMDEXP	7.648%	241,288	8.9.2
Deferred Income Tax	41010	3	6,506,723	DITEXP	9.999%	650,617	8.9.2
Depr. Expense - Other Production	403OP	3	3,155,003	CAEW	22.524%	710,644	8.9.3
O&M Expense - Other Production	548	3	2,000,000	CAEW	22.524%	450,487	8.9.3

Description of Adjustment:

This adjustment includes the Leaning Juniper Wind Plant addition, to be placed into service by October 1, 2006. This adjustment adjusts one half of the plant addition into rate base to reflect the 13-month average methodology used by Washington. Also, the associated depreciation expense, depreciation reserve, taxes and O&M expense are also included.

PacifiCorp
 March 2006 Washington GRC
 Leaning Juniper Wind Plant

Description	Function	Factor	Apr 06 to Mar 07 Plant Additions		Plant Adds Included in Semi
			07 Plant	06 Plant	
Other Production Plant:					
Post-merger	Other Production	SG	187,389,403	101,502,593	
Total Other Production Plant			187,389,403	101,502,593	

Breakdown of 13 Month Average of Monthly Average Calculation for EPIS

	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Avg. of Avgs
Leaning Juniper Wind	-	-	-	-	-	-	187,389,403	187,389,403	187,389,403	187,389,403	187,389,403	187,389,403	187,389,403	101,502,593
Total	-	-	-	-	-	-	187,389,403	187,389,403	187,389,403	187,389,403	187,389,403	187,389,403	187,389,403	101,502,593

PacifiCorp
 March 2006 Washington GRC
 Leaning Juniper Wind Plant

Project	Factor	Tax Depreciable Plant	Tax Depreciation Rate	Tax Depreciation	Book Depreciation	SCHM	Tax Rate	DIT Expense	Accum DIT Balance
Other Production Plant:									
Post-merger	SG	101,502,593	20.000%	20,300,519	3,155,003	17,145,516	37.950%	6,506,723	(6,506,723)
Total Other Production Plant		101,502,593		20,300,519	3,155,003	17,145,516		6,506,723	(6,506,723)

PacifiCorp
 March 2006 Washington GRC
 Depreciation Expense

Description	Function	Plant Account	Deprec. Account	Factor	Deprec. Rate	Apr 06 to Mar 07 Plant Additions Included in Semi	Incremental Depr. Expense on Plant Adds.
Other Production Plant:							
Post-merger	Other Prod.	343	403OP	SG	2.886%	101,502,593	3,155,003
Total Other Production Plant						<u>101,502,593</u>	<u>3,155,003</u>
Grand Total						<u>101,502,593</u>	<u>3,155,003</u>

Breakdown of Calculation for Depreciation Expense

	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total Depr Exp
Leaning Juniper Wind	-	-	-	-	-	-	450,715	450,715	450,715	450,715	450,715	450,715	450,715	3,155,003
Total	-	-	-	-	-	-	450,715	450,715	450,715	450,715	450,715	450,715	450,715	3,155,003

Description	Function	Plant Account	Reserve Account	Factor	Deprec. Rate	Apr 06 to Mar 07 Incremental Reserve on Plant Adds	
						Plant Additions Included in Semi	Plant Adds
Other Production Plant:	Other Prod.	343	108OP	SG	2.8866%	101,502,593	(2,929,646)
Post-merger						101,502,593	(2,929,646)
Total Other Production Plant						101,502,593	(2,929,646)
Grand Total						101,502,593	(2,929,646)

Breakdown of Average of Monthly Average Calculation for Accumulated Depreciation

	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Avg. of Avgs.
Leaning Juniper Wind	-	-	-	-	-	-	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(2,929,646)
Total	-	-	-	-	-	-	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(5,408,577)	(2,929,646)

PacifiCorp
 Washington Results of Operations March 2006
 Miscellaneous Rate Base Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Misc A&G Expense - ID Transition Plan	930	1	(462,486)	ID	Situs	-	8.10.1
Misc A&G Expense - UT Transition Plan	930	1	(2,147,630)	UT	Situs	-	8.10.1
Misc A&G Expense - WA Transition Plan	930	1	(657,375)	WA	Situs	(657,375)	8.10.1
Misc A&G Expense - WYE Transition Plan	930	1	(1,291,432)	WYE	Situs	-	8.10.1
Misc A&G Expense - WYW Transition Plan	930	1	(228,514)	WYW	Situs	-	8.10.1
			<u>(4,787,438)</u>			<u>(657,375)</u>	

Description of Adjustment:

This adjustment removes from the test period regulatory assets and associated amortization for the ScottishPower transition plan that were fully amortized as of March 2006. This adjustment also adjusts into results an accrual for severance costs related to the company's rebasing program.

Adjustments to FERC 182M and 186M are included in adjustment 8.2 that adjust deferred debits.

PacifiCorp

Miscellaneous Rate Base Adjustment
Transition Plan Summary

8.10.1

Expense Summary

<u>Item</u>	<u>Account</u>	<u>Factor</u>	<u>12 ME March Amort</u>
MAY 2000 TRANSITION PLAN COSTS - ID	930	ID	462,486
MAY 2000 TRANSITION PLAN COSTS - UT	930	UT	2,147,630
TRANSITION COSTS - WASHINGTON STATE	930	WA	657,375
MAY 2000 TRANSITION PLAN COSTS - WYP	930	WYE	1,291,432
MAY 2000 TRANSITION PLAN COSTS - WYU	930	WYW	228,514
			<hr/>
			4,787,438

PacifiCorp
 Washington Results of Operations March 2006
 Colstrip 4 AFUDC Adj.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Depreciation	403GP	1	(33,000)	WA	Situs	(33,000)	8.11.1
Adjustment to Tax: Schedule M Adjustment	SCHMAT	1	(33,000)	WA	Situs	(33,000)	8.11.1
Adjustment to Rate Base: Remove Unamortized Balance	310	1	(481,839)	WA	Situs	(481,839)	8.11.1

Description of Adjustment:

This adjustment removes AFUDC from plant in service for the period that Colstrip Construction Work in Progress (CWIP) was allowed in rate base. This treatment was authorized in Cause No. U-81-17 and contained in all cases since this adjustment began in July 1984.

PacifiCorp
Semi-Annual Report - March 2006
Depreciation Schedule - Colstrip #4 AFUDC

Total Company Balance	(7,772,000)
Allocation Factor	1A - DGP
WA Balance	<u>(1,183,589)</u>

	Balance	Average Balance	13 Mo. Avg Balance	Depreciation	Schedule M Deduction	To Page
Beginning Balance (above)	(1,183,589)					
Jun 1984 - May 1985	(1,166,589)			(17,000)	(17,000)	
Jun 1985 - Dec 1985	(1,133,589)			(33,000)	(33,000)	
1986	(1,100,589)			(33,000)	(33,000)	
1987	(1,067,589)			(33,000)	(33,000)	
1988	(1,034,589)			(33,000)	(33,000)	
1989	(1,001,589)			(33,000)	(33,000)	
1990	(968,589)			(33,000)	(33,000)	
1991	(935,589)			(33,000)	(33,000)	
1992	(902,589)			(33,000)	(33,000)	
1993	(869,589)			(33,000)	(33,000)	
1994	(836,589)			(33,000)	(33,000)	
1995	(803,589)			(33,000)	(33,000)	
1996	(770,589)			(33,000)	(33,000)	
Jun-97	(754,089)			(16,500)	(16,500)	
Dec-97	(737,589)			(16,500)	(16,500)	
Jun-98	(721,089)			(16,500)	(16,500)	
Dec-98	(704,589)			(16,500)	(16,500)	
Jan 1999 - Mar 1999	(696,339)			(8,250)	(8,250)	
Apr 1999 - Dec 1999	(679,839)			(16,500)	(16,500)	
Mar-00	(663,339)			(16,500)	(16,500)	
Sep-00	(646,839)			(16,500)	(16,500)	
Mar-01	(630,339)	(646,839)		(16,500)	(16,500)	
Sep-01	(613,839)	(630,339)		(16,500)	(16,500)	
Mar-02	(597,339)	(613,839)		(16,500)	(16,500)	
Sep-02	(580,839)	(597,339)		(16,500)	(16,500)	
Mar-03	(564,339)	(580,839)		(16,500)	(16,500)	
Sep-03	(547,839)	(564,339)		(16,500)	(16,500)	
Mar-04	(531,339)	(547,839)		(16,500)	(16,500)	
Sep-04	(514,839)	(531,339)		(16,500)	(16,500)	
Mar-05	(498,339)	(514,839)		(16,500)	(16,500)	
Apr-05	(495,589)			(2,750)		
May-05	(492,839)			(2,750)		
Jun-05	(490,089)			(2,750)		
Jul-05	(487,339)			(2,750)		
Aug-05	(484,589)			(2,750)		
Sep-05	(481,839)	(498,339)		(2,750)	(2,750)	
Oct-05	(479,089)			(2,750)		
Nov-05	(476,339)			(2,750)		
Dec-05	(473,589)			(2,750)		
Jan-06	(470,839)			(2,750)		
Feb-06	(468,089)			(2,750)		
Mar-06	(465,339)	(481,839)	(481,839)	(2,750)	(2,750)	8.11
Sep-06	(462,589)	(472,214)		(2,750)	(2,750)	
Mar-07	(459,839)	(462,589)		(2,750)	(2,750)	
Sep-07	(457,089)	(459,839)		(2,750)	(2,750)	
Mar-08	(454,339)	(457,089)		(2,750)	(2,750)	
Sep-08	(451,589)	(454,339)		(2,750)	(2,750)	
Mar-09	(448,839)	(451,589)		(2,750)	(2,750)	
Sep-09	(446,089)	(448,839)		(2,750)	(2,750)	
Mar-10	(443,339)	(446,089)		(2,750)	(2,750)	
Sep-10	(440,589)	(443,339)		(2,750)	(2,750)	
Mar-11	(437,839)	(440,589)		(2,750)	(2,750)	
Sep-11	(435,089)	(437,839)		(2,750)	(2,750)	
Mar-12	(432,339)	(435,089)		(2,750)	(2,750)	
Sep-12	(429,589)	(432,339)		(2,750)	(2,750)	
Mar-13	(426,839)	(429,589)		(2,750)	(2,750)	
Sep-13	(424,089)	(426,839)		(2,750)	(2,750)	
Mar-14	(421,339)	(424,089)		(2,750)	(2,750)	
Sep-14	(418,589)	(421,339)		(2,750)	(2,750)	
Mar-15	(415,839)	(418,589)		(2,750)	(2,750)	
Sep-15	(413,089)	(415,839)		(2,750)	(2,750)	
Mar-16	(410,339)	(413,089)		(2,750)	(2,750)	
Sep-16	(407,589)	(410,339)		(2,750)	(2,750)	
Mar-17	(404,839)	(407,589)		(2,750)	(2,750)	
Sep-17	(402,089)	(404,839)		(2,750)	(2,750)	
Mar-18	(399,339)	(402,089)		(2,750)	(2,750)	
Sep-18	(396,589)	(399,339)		(2,750)	(2,750)	
Mar-19	(393,839)	(396,589)		(2,750)	(2,750)	
Sep-19	(391,089)	(393,839)		(2,750)	(2,750)	
Mar-20	-	(196,920)		(391,089)	(391,089)	

PacifiCorp
Washington Results of Operations March 2006
Trojan Removal

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Trojan Amort of Unrecovered Plant	407	1	(1,674,863)	TROJP	16.901%	(283,072)	8.12.1
Trojan Amort of Unrecovered Plant	407	1	-	WA	Situs	-	8.12.1
Total Adjustment to Expense			<u>(1,674,863)</u>			<u>(283,072)</u>	
Adjustment to Rate Base:							
Trojan Unrecovered Plant	18222	1	1,470,750	WA	Situs	1,470,750	8.12.1
Trojan Unrecovered Plant	18222	1	(6,381,641)	TROJD	17.610%	(1,123,804)	8.12.1
Trojan Unrecovered Plant	18222	1	(4,384,127)	TROJP	16.901%	(740,969)	8.12.1
Accum Prov for Decommissioning	22842	1	2,796,137	TROJD	17.610%	492,399	8.12.1
Asset Retirement Obligations	230	1	2,348,552	TROJP	16.901%	396,933	8.12.1
FAS 143 ARO Regulatory Liability	254105	1	977,676	TROJP	16.901%	165,239	8.12.1
Total Adjustment to Rate Base			<u>(3,172,653)</u>			<u>660,546</u>	
Adjustment to Tax							
Schedule M Addition	SCHMAT	1	(1,567,601)	TROJD	17.610%	(276,054)	8.12.1

Description of Adjustment:

This adjustment removes the Trojan amortization expense and the amortized balance from results as ordered by the WUTC in Docket No. UE-991832, item #15.

PacifiCorp
 Washington General Rate Case - March 2006
 Trojan Removal Adjustment
 Adjustment Summary

Account	Description	Factor	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Total Rate Base Avg. of A.Ygs.	Total Expense 12 mos.	Adjustment	Ref	To Page
Expense 407	Trojan Amortization of Unrecovered Plant	TROJP	168,215 (22,980)	168,215 (22,980)	168,215 (22,980)	82,286 45,961	139,572	139,572	139,572	139,572	139,572	139,572	139,572	139,572	139,572	(1,470,750)	1,674,863	(1,674,863)	B4	8.12
	Trojan Amortization of Unrecovered Plant WA	WA														(1,470,750)			B4	8.12
	Trojan Unrecovered Plant	WA	(1,608,632)	(1,585,652)	(1,562,671)	(1,539,691)	(1,516,711)	(1,493,730)	(1,470,750)	(1,447,769)	(1,424,789)	(1,401,808)	(1,378,828)	(1,355,847)	(1,332,867)	(1,470,750)	1,470,750	1,470,750	B15	8.12
18222	Trojan Unrecovered Plant	TROJD	6,979,920	6,880,207	6,780,493	6,680,780	6,581,067	6,481,354	6,381,641	6,281,928	6,182,215	6,082,501	5,982,788	5,883,075	5,783,362	6,381,641	(6,381,641)	(6,381,641)	B15	8.12
18222	Trojan Unrecovered Plant	TROJP	4,795,139	4,726,637	4,658,135	4,589,633	4,521,131	4,452,629	4,384,127	4,315,625	4,247,123	4,178,621	4,110,119	4,041,617	3,973,115	4,384,127	(4,384,127)	(4,384,127)	B15	8.12
22842	Accum Prov for Decommissioning	TROJD	(2,838,991)	(2,836,466)	(2,836,466)	(2,819,320)	(2,788,915)	(2,788,915)	(2,796,239)	(2,794,336)	(2,729,081)	(2,784,344)	(2,777,446)	(2,777,446)	(2,790,354)	(2,796,137)	2,796,137	2,796,137	B15	8.12
230	Asset Retirement Obligations	TROJP	(2,350,667)	(2,350,667)	(2,350,667)	(2,375,726)	(2,375,726)	(2,375,726)	(2,370,303)	(2,370,303)	(2,370,303)	(2,317,260)	(2,317,260)	(2,330,526)	(2,205,650)	(2,348,552)	2,348,552	2,348,552	B15	8.12
254105	FAS 143 ARO Regulatory Liability	TROJP	(1,007,003)	(1,007,003)	(1,007,003)	(987,105)	(987,105)	(987,105)	(967,207)	(967,207)	(967,207)	(947,309)	(947,309)	(934,043)	(1,046,011)	(977,676)	977,676	977,676	B15	8.12
																<u>3,172,653</u>		<u>(3,172,653)</u>		
Tax	SCHMAT	Schedule M Addition	1,566,947												1,567,601	1,567,601	(1,567,601)	(1,567,601)	B6	8. x

PacifiCorp
Washington Results of Operations March 2006
MEHC Transition Savings

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Unamortized Change-in-Control Severan	182M	3	23,244,342	SO	7.456%	1,733,120	8.13.1
Unamortized Fiscal Year Conversion Cos	182M	3	854,661	SO	7.456%	63,724	8.13.3
			<u>24,099,003</u>			<u>1,796,844</u>	
Adjustment to Expense:							
Severance - A&G	930	3	(2,630,526)	SO	7.456%	(196,134)	8.13.1
Fiscal Year Conversion Costs - A&G	930	3	341,864	SO	7.456%	25,490	8.13.3
MEHC Transition Savings	930	3	(14,102,326)	SO	7.456%	(1,051,483)	8.13.1
			<u>(16,390,988)</u>			<u>(1,222,127)</u>	

Description of Adjustment:

On May 18, 2006, PacifiCorp filed a petition with the WUTC for an accounting order seeking approval for deferral of certain costs related to the MidAmerican Energy Holdings Company Transition. The petition has been assigned Docket No. UE-060817. The Company anticipates both savings and costs related to the MEHC Transition. This adjustment reflects known employee severance costs and savings through August 31, 2006 and actual and estimated software conversion costs through December 31, 2006.

**MEHC Change-in-Control Summary
March 2006**

	SAP Acct	<u>12 ME March 2006</u>	<u>Reference</u>
Adjustments:			
Remove Change-in-Control Severance in March 06 Results	500700	(10,716,663)	
Remove SERP Change-in-Control Severance in March 06 Results	501115	(1,211,600)	
Add Change-in-Control Amortization Expense		<u>9,297,737</u>	
Total Adjustment		<u>(2,630,526)</u>	8.13
Unamortized Severance - Regulatory Asset (13 Month Average)		<u>23,244,342</u>	8.13
MEHC Transition Savings:			
Estimated Annual Savings		26,030,589	
Less: Change in Control Severance included in March 2006 Results			
Change in Control Severance (SAP Account 500700)		(10,716,663)	Above
SERP Change in Control Severance (SAP Account 501115)		<u>(1,211,600)</u>	Above
		<u>(11,928,263)</u>	
MEHC Transition Savings Adjustment		<u>14,102,326</u>	8.13

	<u>Month</u>	<u>Monthly Amortization</u>	<u>Balance</u>	<u>Annual Expense</u>
Beginning Balance			27,893,210	
	1	774,811	27,118,399	
	2	774,811	26,343,587	
	3	774,811	25,568,776	
	4	774,811	24,793,964	
	5	774,811	24,019,153	
	6	774,811	23,244,342	
	7	774,811	22,469,530	
	8	774,811	21,694,719	
	9	774,811	20,919,908	
	10	774,811	20,145,096	
	11	774,811	19,370,285	
	12	774,811	18,595,473	9,297,737
	13	774,811	17,820,662	
	14	774,811	17,045,851	
	15	774,811	16,271,039	
	16	774,811	15,496,228	
	17	774,811	14,721,416	
	18	774,811	13,946,605	
	19	774,811	13,171,794	
	20	774,811	12,396,982	
	21	774,811	11,622,171	
	22	774,811	10,847,359	
	23	774,811	10,072,548	
	24	774,811	9,297,737	9,297,737
	25	774,811	8,522,925	
	26	774,811	7,748,114	
	27	774,811	6,973,303	
	28	774,811	6,198,491	
	29	774,811	5,423,680	
	30	774,811	4,648,868	
	31	774,811	3,874,057	
	32	774,811	3,099,246	
	33	774,811	2,324,434	
	34	774,811	1,549,623	
	35	774,811	774,811	
	36	774,811	0	9,297,737

	<u>Month</u>	<u>Monthly Amortization</u>	<u>Balance</u>	<u>Annual Expense</u>	<u>13 Month Avg. Rate Base</u>
Beginning Balance			1,025,593		
	1	28,489	997,104		
	2	28,489	968,616		
	3	28,489	940,127		
	4	28,489	911,638		
	5	28,489	883,150		
	6	28,489	854,661		
	7	28,489	826,172		
	8	28,489	797,683		
	9	28,489	769,195		
	10	28,489	740,706		
	11	28,489	712,217		
	12	28,489	683,729	341,864	854,661
	13	28,489	655,240	Ref. 8.13	Ref. 8.13
	14	28,489	626,751		
	15	28,489	598,263		
	16	28,489	569,774		
	17	28,489	541,285		
	18	28,489	512,796		
	19	28,489	484,308		
	20	28,489	455,819		
	21	28,489	427,330		
	22	28,489	398,842		
	23	28,489	370,353		
	24	28,489	341,864	341,864	512,796
	25	28,489	313,376		
	26	28,489	284,887		
	27	28,489	256,398		
	28	28,489	227,910		
	29	28,489	199,421		
	30	28,489	170,932		
	31	28,489	142,443		
	32	28,489	113,955		
	33	28,489	85,466		
	34	28,489	56,977		
	35	28,489	28,489		
	36	28,489	(0)	341,864	170,932

**10. ALLOCATION
FACTORS**

BEGINNING/ENDING AVERAGE FACTO West Central Area

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC
STEAM:										
STEAM PRODUCTION PLANT										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
CAEW	1,067,500,231	50,395,334	776,657,300	240,447,597	-	-	-	-	-	-
CAEE	3,389,542,046	-	-	-	-	758,119,776	2,150,742,370	353,422,343	107,546,875	19,710,682
SSGCH	4,457,042,276	50,395,334	776,657,300	240,447,597	-	758,119,776	2,150,742,370	353,422,343	107,546,875	19,710,682
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAEW	(934,397,297)	(25,228,219)	(388,798,505)	(120,368,572)	-	(385,884,193)	(1,094,731,349)	(179,892,545)	(54,741,534)	(10,032,769)
CAEE	(1,725,282,390)	-	-	-	-	(385,884,193)	(1,094,731,349)	(179,892,545)	(54,741,534)	(10,032,769)
SSGCH	(2,258,679,697)	(25,228,219)	(388,798,505)	(120,368,572)	-	(385,884,193)	(1,094,731,349)	(179,892,545)	(54,741,534)	(10,032,769)
TOTAL NET STEAM PLANT	2,197,362,580	25,167,114	387,857,794	120,078,025	-	372,235,662	1,056,011,021	173,529,798	52,805,342	9,677,913
SNPPS	100.0000%	1.1453%	17.6511%	5.4646%	0.0000%	16.9401%	48.0581%	7.8972%	2.4031%	0.4404%
SYSTEM NET PLANT PRODUCTION STEAM										
NUCLEAR										
NUCLEAR PRODUCTION PLANT - PACIFIC										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
TOTAL NUCLEAR PLANT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SNPPN	-	-	-	-	-	-	-	-	-	-
SYSTEM NET PLANT PRODUCTION NUCLEAR										
HYDRO										
HYDRO PRODUCTION PLANT										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
CAEW	415,177,701	19,600,013	302,061,566	83,516,121	-	-	-	-	-	-
CAEE	102,724,720	-	-	-	-	22,975,869	65,181,197	10,710,949	3,258,356	597,359
SG-U	517,902,421	19,600,013	302,061,566	83,516,121	-	22,975,869	65,181,197	10,710,949	3,258,356	597,359
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
CAEW	(184,786,600)	(8,723,656)	(134,442,514)	(41,622,450)	-	(9,382,918)	(26,618,801)	(4,374,154)	(1,331,061)	(243,951)
CAEE	(41,950,864)	-	-	-	-	(9,382,918)	(26,618,801)	(4,374,154)	(1,331,061)	(243,951)
SG-U	(226,738,464)	(8,723,656)	(134,442,514)	(41,622,450)	-	(9,382,918)	(26,618,801)	(4,374,154)	(1,331,061)	(243,951)
TOTAL NET HYDRO PRODUCTION PLANT	291,162,937	10,876,378	167,619,052	51,893,671	-	13,592,942	38,562,396	6,336,795	1,928,295	353,409
SNPPH	100.0000%	3.7355%	57.5688%	17.8229%	0.0000%	4.6885%	13.2443%	2.1784%	0.6623%	0.1214%
SYSTEM NET PLANT PRODUCTION HYDRO										

BEGINNING/ENDING AVERAGE FACTO West Central Area

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
OTHER : OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAEW	162,725,532	7,662,066	118,390,581	36,652,885	-	-	178,034,446	29,255,643	8,902,530	1,631,614
CAEE	280,579,974	-	-	-	-	62,755,742	-	-	-	-
SSGCT	-	-	-	-	-	-	178,034,446	29,255,643	8,902,530	1,631,614
443,305,506	7,662,066	118,390,581	36,652,885	-	-	62,755,742	-	-	-	-
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAEW	(36,107,565)	(1,704,592)	(26,269,975)	(8,132,998)	-	-	-	(2,522,577)	(787,623)	(140,686)
CAEE	(24,193,094)	-	-	-	-	(5,411,133)	(15,351,075)	-	-	-
SSGCT	(60,300,660)	(1,704,592)	(26,269,975)	(8,132,998)	-	(5,411,133)	(15,351,075)	(2,522,577)	(787,623)	(140,686)
383,004,847	5,977,474	92,120,606	28,519,887	(8,132,998)	-	57,344,609	162,683,371	26,733,066	8,134,907	1,490,927
100,0000%	1,9607%	24,0521%	7,4464%	0,0000%	-	14,9723%	42,4755%	6,9798%	2,1240%	0,3893%
TOTAL NET OTHER PRODUCTION PLANT										
SNPPO	100,0000%	-	-	-	-	-	-	-	-	-
SYSTEM NET PLANT PRODUCTION OTHER	-	-	-	-	-	-	-	-	-	-
PRODUCTION : TOTAL PRODUCTION PLANT										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAEW	1,645,403,463	77,677,413	1,197,109,447	370,616,603	-	-	2,393,966,013	393,366,934	119,708,761	21,939,655
CAEE	3,772,846,740	-	-	-	-	843,851,378	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-
SSGCT	(2,546,719,831)	(35,656,448)	(549,511,994)	(170,125,020)	-	(400,678,245)	(1,136,701,224)	(186,789,276)	(56,640,218)	(10,417,406)
5,418,250,203	77,677,413	1,197,109,447	370,616,603	-	-	843,851,378	2,393,966,013	393,366,934	119,708,761	21,939,655
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAEW	(755,293,462)	(35,656,448)	(549,511,994)	(170,125,020)	-	(400,678,245)	(1,136,701,224)	(186,789,276)	(56,640,218)	(10,417,406)
CAEE	(1,791,426,368)	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-
SSGCT	(2,546,719,831)	(35,656,448)	(549,511,994)	(170,125,020)	-	(400,678,245)	(1,136,701,224)	(186,789,276)	(56,640,218)	(10,417,406)
2,871,530,373	42,020,966	647,587,452	200,491,583	6,9820%	0,0000%	443,173,133	1,257,266,789	206,599,659	62,866,543	11,522,249
100,0000%	1,4634%	22,5523%	6,9820%	-	-	15,4333%	43,7635%	7,1948%	2,1894%	0,4013%
TOTAL NET PRODUCTION PLANT										
SNPPT	100,0000%	-	-	-	-	-	-	-	-	-
SYSTEM NET PRODUCTION PLANT	-	-	-	-	-	-	-	-	-	-
TRANSMISSION : TRANSMISSION PLANT - PACIFIC										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
CAEW	977,550,551	46,148,923	711,214,620	220,187,008	-	-	986,534,662	163,756,304	49,831,255	9,132,836
CAEE	1,570,525,718	-	-	-	-	351,270,640	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
2,548,076,269	46,148,923	711,214,620	220,187,008	-	-	351,270,640	986,534,662	163,756,304	49,831,255	9,132,836
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
CAEW	(403,090,471)	(19,029,390)	(293,267,531)	(80,793,550)	-	-	-	-	-	-
CAEE	(562,811,614)	-	-	-	-	(125,880,948)	(357,117,038)	(58,683,523)	(17,857,472)	(3,272,833)
SG	(985,902,284)	(19,029,390)	(293,267,531)	(80,793,550)	-	(125,880,948)	(357,117,038)	(58,683,523)	(17,857,472)	(3,272,833)
1,582,173,984	27,119,533	417,947,089	129,393,458	-	-	225,389,692	639,417,645	105,072,761	31,973,783	5,860,004
100,0000%	1,7141%	26,4160%	8,1782%	0,0000%	-	14,2456%	40,4139%	6,6410%	2,0209%	0
TOTAL NET TRANSMISSION PLANT										
SNPT	100,0000%	-	-	-	-	-	-	-	-	-
SYSTEM NET PLANT TRANSMISSION	-	-	-	-	-	-	-	-	-	-

BEGINNING/ENDING AVERAGE FACTO West Control Area										
DISTRIBUTION :										
	TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-LJP&L	Wyco-UP&L	FERC
DISTRIBUTION PLANT - PACIFIC	2,301,280,765	181,985,678	1,424,738,740	333,728,894	-	360,827,453	-	-	-	-
LESS ACCUMULATED DEPRECIATION	(938,970,148)	(75,297,107)	(574,615,412)	(138,034,425)	-	(151,023,203)	-	-	-	-
DNPDP	1,362,310,617	106,688,571	850,123,328	195,694,468	-	209,804,250	-	-	-	-
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.8314%	62.4030%	14.3649%	0.0000%	15.4005%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH	2,098,434,401	-	-	-	-	-	1,812,882,660	217,553,827	68,987,914	-
LESS ACCUMULATED DEPRECIATION	(713,922,850)	-	-	-	-	-	(592,732,528)	(84,132,572)	(27,057,750)	-
DNPDP	1,384,511,551	-	-	-	-	-	1,220,150,132	123,421,255	41,940,164	-
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.0650%	8.9080%	3.0271%	0.0000%
TOTAL NET DISTRIBUTION PLANT	2,747,822,167	106,688,571	850,123,328	196,694,468	-	209,804,250	1,220,150,132	123,421,255	41,940,164	-
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.8827%	30.9381%	7.1218%	0.0000%	7.6353%	44.4043%	4.4916%	1.5263%	0.0000%
GENERAL :										
GENERAL PLANT										
S	456,505,523	11,371,418	146,197,081	40,632,019	-	54,072,472	162,142,541	30,222,343	11,867,669	-
DGP	4,882	177	2,686	801	-	1,218	-	-	-	-
DGU	10,360	-	-	-	-	-	8,553	1,341	381	85
SE	(258,420,273)	20,412	314,578	97,391	-	(57,886,115)	(164,247,861)	(26,990,189)	(6,213,143)	(1,505,266)
SG	17,980,081	334,776	5,089,370	1,517,923	-	2,308,707	7,214,863	1,131,660	321,478	71,304
SO	287,901,917	6,988,472	77,280,686	21,466,235	-	36,456,544	121,137,638	18,206,717	5,653,345	712,280
CN	24,059,638	647,590	7,886,610	1,804,211	-	1,655,459	10,887,337	966,332	212,099	-
DEU	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-
SSGCT	-	-	-	-	-	-	-	-	-	-
SSGCH	528,052,128	19,362,845	238,770,881	65,518,581	-	36,588,286	137,142,969	23,538,224	9,841,829	(721,597)
LESS ACCUMULATED DEPRECIATION	(161,719,668)	(4,830,265)	(51,949,542)	(14,245,617)	-	(22,352,102)	(53,179,572)	(11,056,438)	(4,106,131)	-
DGP	(16,137)	(656)	(9,978)	(2,976)	-	(4,526)	-	-	-	-
DGU	(573,515)	(10,078)	(155,317)	(48,085)	-	(80,527)	(228,451)	(37,540)	(11,424)	(2,094)
SE	(2,144,935)	(39,915)	(606,799)	(180,980)	-	(275,264)	(660,219)	(94,325)	(38,329)	(8,502)
SG	(103,896,319)	(2,522,007)	(27,889,728)	(7,746,755)	-	(13,156,472)	(43,716,207)	(6,570,457)	(2,040,185)	(257,048)
SO	(17,509,946)	(826,622)	(12,739,320)	(3,944,003)	-	(10,425,045)	(29,575,254)	(4,859,976)	(1,478,897)	(271,045)
CAEW	(46,810,217)	(191,456)	(2,331,630)	(533,404)	-	(468,427)	(3,218,778)	(285,690)	(62,706)	-
CAEE	(7,113,081)	-	-	-	-	-	-	-	-	-
CN	-	-	-	-	-	-	-	-	-	-
SSGCT	-	-	-	-	-	-	-	-	-	-
SSGCH	(339,587,828)	(8,421,000)	(95,681,714)	(26,701,821)	-	(46,783,363)	(130,778,541)	(22,945,028)	(7,737,672)	(538,689)
TOTAL NET GENERAL PLANT	188,464,300	10,941,845	141,089,277	38,816,759	-	(10,165,077)	6,364,428	593,196	2,104,157	(1,260,286)
SNPG	100.0000%	5.8059%	74.8626%	20.5963%	0.0000%	-5.4042%	3.3770%	0.3148%	1.1165%	-0.6687%
SYSTEM NET GENERAL PLANT										

BEGINNING/ENDING AVERAGE FACTO West Central Area

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
MINING :										
GENERAL MINING PLANT - PACIFIC										
SE	-	-	-	-	-	-	-	-	-	-
CAEW	259,581,868	-	-	-	-	58,059,214	164,710,864	27,066,203	8,236,280	1,508,506
CAEE	259,581,868	-	-	-	-	58,059,214	164,710,864	27,066,203	8,236,280	1,508,506
LESS ACCUMULATED DEPRECIATION										
SE	-	-	-	-	-	-	-	-	-	-
CAEW	(155,036,541)	-	-	-	-	(34,676,150)	(98,374,250)	(16,165,422)	(4,919,159)	(901,560)
CAEE	(155,036,541)	-	-	-	-	(34,676,150)	(98,374,250)	(16,165,422)	(4,919,159)	(901,560)
TOTAL NET MINING PLANT	104,545,328	-	-	-	-	23,383,065	66,336,614	10,900,781	3,317,122	607,946
SNPM	103.2425%	0.0000%	0.0000%	0.0000%	0.0000%	23.0917%	65.5097%	10.7649%	3.2756%	0.6004%
SYSTEM NET PLANT MINING UTAH										
TOTAL	16,680,300	612,460	358,843	7,975	-	2,932,239	8,814,207	2,790,862	1,163,714	-
DGP	-	-	-	-	-	-	-	-	-	-
DCU	4,966,360	34,554	532,520	164,864	-	276,096	783,269	128,711	39,167	7,178
SE	101,615,911	2,735,097	33,306,109	7,620,088	-	6,991,832	45,982,660	4,081,305	895,799	-
CAEW	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-
SG	16,562,108	308,203	4,686,388	1,397,437	-	2,125,452	6,642,179	1,041,854	205,060	65,644
SO	358,259,137	8,696,309	96,166,473	26,712,135	-	45,365,762	150,741,146	22,656,056	7,034,905	886,347
SSGCT	-	-	-	-	-	-	-	-	-	-
SSGCH	495,083,815	12,386,623	135,052,343	35,902,469	-	57,691,382	212,963,483	30,698,770	9,429,546	959,170
LESS ACCUMULATED AMORTIZATION										
S	(15,431,191)	(599,376)	(349,319)	(7,152)	-	(2,679,929)	(8,636,335)	(2,020,284)	(1,138,794)	-
DGP	-	-	-	-	-	-	-	-	-	-
DCU	(785,883)	(13,810)	(212,629)	(65,860)	-	(110,346)	(313,044)	(61,441)	(15,654)	(2,869)
SE	(53,935,941)	(1,451,741)	(17,679,890)	(4,044,609)	-	(3,711,142)	(24,406,799)	(2,166,285)	(475,475)	(16,026)
CN	(4,043,317)	(75,242)	(1,143,649)	(341,157)	-	(518,888)	(1,621,559)	(254,343)	(72,253)	-
SG	(19,860,685)	(937,596)	(14,449,595)	(4,473,492)	-	(1,032,090)	(2,927,680)	(481,143)	(146,412)	(26,834)
CAEW	(4,814,459)	(5,539,544)	(61,257,993)	(17,015,616)	-	(28,697,967)	(96,922,032)	(14,431,897)	(4,481,231)	(564,602)
CAEE	(4,814,459)	(5,539,544)	(61,257,993)	(17,015,616)	-	(28,697,967)	(96,922,032)	(14,431,897)	(4,481,231)	(564,602)
SO	(228,210,862)	(6,617,311)	(85,093,475)	(25,947,916)	-	(36,850,361)	(133,927,752)	(19,405,394)	(6,329,818)	(610,331)
SSGCT	(326,862,359)	3,789,311	39,958,868	9,854,583	-	20,741,021	79,035,731	11,293,377	3,096,728	348,839
SSGCH	188,201,457	2,241,0%	23,7566%	5.9183%	0.0000%	12.3311%	46.9887%	6.7142%	1.8429%	0.2074%
TOTAL NET INTANGIBLE PLANT	100.0000%									
SNPI										
SYSTEM NET INTANGIBLE PLANT										

BEGINNING/ENDING AVERAGE FACTO West Central Area	West Central Area									
	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GROSS PLANT	5,418,250,203	77,677,413	1,197,109,447	370,616,603	-	843,851,378	2,393,958,013	393,388,934	119,708,761	21,938,655
PRODUCTION PLANT	2,548,076,269	46,148,923	711,214,620	220,187,008	-	351,270,640	996,534,682	163,756,304	49,831,255	9,132,856
TRANSMISSION PLANT	4,400,715,168	181,985,678	1,424,738,740	333,728,894	-	360,827,453	1,812,882,690	217,563,827	68,897,914	787,910
DISTRIBUTION PLANT	787,633,996	19,362,845	236,770,891	65,518,581	-	94,657,500	301,853,634	50,604,427	18,766,638	559,170
GENERAL PLANT	495,083,815	12,386,623	135,052,343	35,902,499	-	57,891,382	212,963,463	30,696,770	3,426,546	-
INTANGIBLE PLANT	13,648,759,449	337,561,482	3,704,886,141	1,025,953,584	-	1,708,296,353	5,718,192,472	656,002,263	266,045,584	32,819,570
TOTAL GROSS PLANT	100.0000%	2.4730%	27.1425%	7.5163%	0.0000%	12.5152%	41.8923%	6.2712%	1.9451%	0.2404%
GP-S										
GROSS PLANT-SYSTEM FACTOR (SGP)										
(GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION	(2,546,719,831)	(35,656,448)	(549,511,994)	(170,125,020)	-	(400,678,245)	(1,136,701,224)	(186,789,276)	(56,840,218)	(10,417,406)
PRODUCTION PLANT	(965,902,284)	(19,029,390)	(293,267,531)	(90,793,550)	-	(125,880,948)	(357,117,038)	(58,683,523)	(17,857,472)	(3,272,833)
TRANSMISSION PLANT	(1,652,892,998)	(75,297,107)	(574,615,412)	(138,034,426)	-	(151,023,203)	(592,732,528)	(94,132,572)	(27,057,750)	(1,440,249)
DISTRIBUTION PLANT	(494,624,369)	(8,421,000)	(95,681,714)	(26,701,821)	-	(81,458,513)	(229,152,791)	(39,110,400)	(12,696,631)	(619,351)
GENERAL PLANT	(326,882,359)	(8,617,311)	(95,093,475)	(25,947,816)	-	(36,950,361)	(133,927,525)	(19,405,384)	(6,329,618)	(15,740,618)
INTANGIBLE PLANT	(5,887,021,841)	(147,021,256)	(1,608,170,127)	(451,602,733)	-	(795,982,270)	(2,449,631,332)	(386,121,215)	(120,742,086)	(15,740,618)
NET PLANT	7,662,737,609	190,540,226	2,086,716,014	574,350,851	-	912,306,083	3,266,561,139	457,881,048	145,303,496	17,078,752
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.4865%	27.3625%	7.4854%	0.0000%	11.9057%	42.6553%	5.9754%	1.8962%	0.2229%
NON-UTILITY RELATED INTEREST PERCENTAGE										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.4865%	27.3625%	7.4854%	0.0000%	11.9057%	42.6553%	5.9754%	1.8962%	0.2229%
TOTAL GROSS PLANT (LESS SO FACTOR)	13,524,980,855	328,302,866	3,630,474,503	1,008,435,910	-	1,712,647,235	5,690,776,410	855,311,007	265,581,578	33,461,345
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.4274%	26.8427%	7.4561%	0.0000%	12.6628%	42.0760%	6.3239%	1.9635%	0.2474%
IBT										
INCOME BEFORE TAXES	394,165,107	3,290,045	77,782,996	12,830,471	-	40,905,125	185,259,303	20,957,330	4,856,443	597,538
INCOME BEFORE STATE TAXES	12,563,763	553,253	5,267,395	1,289,325	-	437,515	5,440,554	719,530	19,545	17,984
Interest Synchronization	406,728,869	3,843,298	83,050,391	14,128,795	-	41,342,639	190,699,656	21,672,261	5,212,592	614,519
INCOME BEFORE TAXES (FACTOR)	100.0000%	0.9789%	21.1539%	0.0000%	0.0000%	10.5305%	48.5736%	5.5202%	1.3278%	0.1566%
See Calculation of EXCTAX										
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NON-UTILITY										
INCOME BEFORE TAXES (FACTOR)										
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BEGINNING/ENDING AVERAGE FACTO West Control Area

DITEXPL:		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
	Pacific Division												
S	Production	25,434,007	753,957	11,182,956	2,985,385	-	5,144,713	3,721,349	1,143,892	369,486	122,269	-	-
S	Transmission	788,955	12,379	201,178	46,278	-	99,538	291,023	39,504	15,267	3,288	-	-
S	Distribution	282,537	5,268	81,354	22,714	-	36,834	112,897	16,921	5,468	1,081	-	-
S	General	5,388,067	222,081	2,441,183	436,215	-	1,040,791	854,686	379,972	(7,229)	15,147	-	-
S	Mining Plant	3,458,444	594,035	1,401,871	430,841	-	208,000	2,727,291	520,661	(71,229)	5,795	-	305,044
S	Non-Utility	1,780,918	(28,248)	1,071,050	304,893	-	472,572	1,062,749	112,307	102,466	24,488	-	-
	Total Pacific Division												
	Utah Division												
S	Production	42,874,348	1,654,461	16,547,615	4,287,069	-	7,408,813	9,564,519	2,475,684	458,074	172,069	-	305,044
S	Transmission												
S	Distribution												
S	General												
S	Mining Plant												
S	Non-Utility												
	Total Utah Division												
	PC (Post Merger)												
S	Production	42,874,348	1,654,461	16,547,615	4,287,069	-	7,408,813	9,564,519	2,475,684	458,074	172,069	-	305,044
S	Transmission												
S	Distribution												
S	General												
S	Mining Plant												
S	Non-Utility												
	Total PC (Post Merger)												
	Total Deferred Taxes												
	Percentage of Total (DITEXF)	100.0000%	3.8569%	38.5856%	9.9991%	0.0000%	17.2826%	22.3083%	5.7743%	1.0684%	0.4013%	0.0000%	0.7115%

BEGINNING/ENDING AVERAGE FACTO West Central Area

	TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Division:												
Production	463,473,443	8,656,654	127,216,857	34,789,035	-	48,489,890	197,365,236	32,980,938	11,123,416	1,629,217	-	-
Transmission	28,364,631	1,046,486	9,046,486	2,388,744	-	3,427,050	10,954,171	1,380,103	484,935	77,415	-	-
Distribution	234,656,458	155,407	2,051,651	582,302	-	750,239	2,378,915	306,581	103,915	15,440	-	-
General	377,018,488	4,213,711	58,059,250	15,611,691	-	22,626,539	113,324,403	15,460,804	4,920,617	740,143	-	-
Mining Plant	120,506,280	2,816,379	38,368,776	11,142,755	-	13,783,340	45,102,353	7,005,719	2,584,007	186,588	-	(494,617)
Non-Utility Plant	39,001,875	674,507	12,637,755	2,738,741	-	5,708,036	14,577,623	1,751,112	796,076	116,025	-	-
NUTIL												
Total Pacific Division												
Utah Division	1,269,662,325	31,956,892	345,773,173	88,073,791	-	120,689,490	569,506,807	83,971,003	27,420,978	2,764,808	-	(494,617)
Production	1,269,662,325	31,956,892	345,773,173	88,073,791	-	120,689,490	569,506,807	83,971,003	27,420,978	2,764,808	-	(494,617)
Transmission												
Distribution												
General												
Mining Plant												
Non-Utility Plant												
NUTIL												
Total Utah Division												
PACIFICORP												
Production	463,473,443	8,656,654	127,216,857	34,789,035	-	48,489,890	197,365,236	32,980,938	11,123,416	1,629,217	-	-
Transmission	28,364,631	1,046,486	9,046,486	2,388,744	-	3,427,050	10,954,171	1,380,103	484,935	77,415	-	-
Distribution	234,656,458	155,407	2,051,651	582,302	-	750,239	2,378,915	306,581	103,915	15,440	-	-
General	377,018,488	4,213,711	58,059,250	15,611,691	-	22,626,539	113,324,403	15,460,804	4,920,617	740,143	-	-
Mining Plant	120,506,280	2,816,379	38,368,776	11,142,755	-	13,783,340	45,102,353	7,005,719	2,584,007	186,588	-	(494,617)
Non-Utility Plant	39,001,875	674,507	12,637,755	2,738,741	-	5,708,036	14,577,623	1,751,112	796,076	116,025	-	-
NUTIL												
Total PC (Post Merger)												
Production	1,269,662,325	31,956,892	345,773,173	88,073,791	-	120,689,490	569,506,807	83,971,003	27,420,978	2,764,808	-	(494,617)
Transmission												
Distribution												
General												
Mining Plant												
Non-Utility Plant												
NUTIL												
Total Deferred Taxes												
Production	1,269,662,325	31,956,892	345,773,173	88,073,791	-	120,689,490	569,506,807	83,971,003	27,420,978	2,764,808	-	(494,617)
Transmission												
Distribution												
General												
Mining Plant												
Non-Utility Plant												
NUTIL												
Percentage of Total (DITBAL)												
Production	100.0000%	2.5170%	27.2335%	6.9366%	0.0000%	9.5056%	44.8550%	6.6136%	2.1597%	0.2178%	0.0000%	-0.0390%
Transmission												
Distribution												
General												
Mining Plant												
Non-Utility Plant												
NUTIL												

OPRV-WY

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale	0	0	0
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BEGINNING AVERAGE FACTO West Control Area

BADDIE	TOTAL		California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NUJIL
	Account 904 Balance	Bad Debts Expense Allocation Factor - BADDIE											
Customer Factors	10,391,607		353,034	4,266,419	1,196,850	-	585,023	3,750,537	228,178	11,567	-	-	-
Total Electric Customers			3.3973%	41.0564%	11.5175%	0.0000%	5.6298%	36.0920%	2.1958%	0.1113%	0.0000%	0.0000%	0.0000%
Customer System factor - CN	1,640,398		44,153	32,7794%	7,4989%	0.0000%	6,8806%	742,304	4,0164%	0.8816%	0.0000%	0.0000%	0.0000%
CNP	773,595		0.0000%	537,713	123,012	-	112,870	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Pacific Division Customers			0.0000%	69,5083%	15,9013%	0.0000%	14,5903%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Customer Service Pacific factor - CNP	822,650		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	742,304	65,885	14,461	-	-	-
CSU			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90,2333%	8,0089%	1,7579%	0.0000%	0.0000%	0.0000%
Utah Division Customers													
Customer Service Utah factor - CSU													

CIAC	Customer Adv. Received	Factor %
Contributions in Aid of Construction	31	30.8427%
Oregon	7	7.1621%
Washington - Other	-	0.0000%
Washington - SWIFT	-	0.0000%
Idaho - PPL	5	4.5358%
Idaho - UPL	-	0.0000%
Montana	8	7.5985%
Wyoming PPL	2	1.6037%
Wyoming UPL	4	3.6074%
California	44	44.4388%
Utah	100	100.0000%
Total		

IDSIIT	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Idaho State Income Tax Allocation	0	0	0	0
Payroll	0	0	0	0
Property	0	0	0	0
Sales	0	0	0	0
Average	0	0	0	0
Idaho - PPL Factor		0.0000%	0.0000%	0.0000%
Idaho - UPL Factor		0.0000%	0.0000%	0.0000%

BEGINNING/ENDING AVERAGE FACTO West Control Area

EXACTAX		California	Oregon	Washington	State Specific Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Excise Tax (Superfund)		3,140,677	74,251,648	12,830,471	-	39,046,032	176,846,531	20,005,868	4,635,961	570,506	45,520,822	158
Total Taxable Income		-	-	-	-	-	-	-	-	-	-	-
Less Other Electric Items:		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
SCHMDT (Steam)		-	-	-	-	-	-	-	-	-	-	-
SCHMDT (Steam)		-	-	-	-	-	-	-	-	-	-	-
Total Taxable Income Excluding Other		3,140,677	74,251,648	12,830,471	-	39,046,032	176,846,531	20,005,868	4,635,961	570,506	45,520,822	158
Excise Tax (Superfund) Factor - EXCTAX		0.8334%	18.7031%	3.4046%	0.0000%	10.3616%	46.9278%	5.3087%	1.2302%	0.1514%	12.0792%	0.0000%
Trojan Allocators												
Premierger		-	-	-	-	-	-	-	-	-	-	-
Dec 1991 Plant		-	-	-	-	-	-	-	-	-	-	-
Dec 1992 Plant		-	-	-	-	-	-	-	-	-	-	-
Average		802,860	12,373,104	3,830,625	-	498,608	1,558,182	244,403	69,428	15,399	-	-
Dec 1991 Reserve		(7,851,432)	-	(1,834,098)	-	-	-	-	-	-	-	-
Dec 1992 Reserve		(8,423,630)	-	-	-	-	-	-	-	-	-	-
Average		(384,408)	(5,824,225)	(1,834,098)	-	-	-	-	-	-	-	-
Post-merger		4,284,960	-	-	-	-	-	-	-	-	-	-
Dec 1991 Plant		3,485,613	-	-	-	-	-	-	-	-	-	-
Dec 1992 Plant		72,301	1,099,143	327,823	-	498,608	1,558,182	244,403	69,428	15,399	-	-
Average		(129,394)	(52,337)	(15,610)	-	(23,742)	(74,194)	(11,637)	(3,306)	(733)	-	-
Dec 1991 Reserve		(240,609)	-	-	-	-	-	-	-	-	-	-
Dec 1992 Reserve		(185,002)	-	-	-	-	-	-	-	-	-	-
Average		(212,805)	-	-	-	-	-	-	-	-	-	-
Net Plant		12,564,143	7,485,685	2,308,741	-	474,666	1,483,987	232,765	66,123	14,666	-	-
Division Net Plant Nuclear Pacific		100.0000%	59.6593%	18.3756%	0.0000%	3.7795%	11.8113%	1.8526%	0.5263%	0.1167%	0.0000%	0.0000%
Division Net Plant Nuclear Utah		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Nuclear Plant		100.0000%	59.6593%	18.3756%	0.0000%	3.7795%	11.8113%	1.8526%	0.5263%	0.1167%	0.0000%	0.0000%
Account 184.22												
Pre-merger		17094202	124,369,674	38,650,639	0	0	0	0	0	0	0	0
(101) CAEW		806985,6913	61,381,58,828	18,697,11,3	0	0	0	0	0	0	0	0
(108) CAEW		9436,330	9,860,75,3068	2,941,00,5445	0	447,316,4852	1,397,893,635	219,261,2923	62,286,94289	138,15,3271	0	0
(109) CAEW		5,466,33	6,067,47,053	-20,301,5,1882	0	-30,877,88984	-96,495,44848	-15,135,42676	-42,999,616464	-953,6608728	0	0
Post-merger		20,069,8	-6,806,7,9671	503,149	0	228,245	713,281	111,879	31,762	7,949	0	0
(101) CAEW		1,776,549	33,097	150,096	-	277,416	787,013	129,326	39,354	7,215	-	-
(108) CAEW		1,975,759	535,065	165,652	-	277,416	787,013	129,326	39,354	7,215	-	-
(109) CAEW		7,220,849	34,719	1,626,450	-	188,953	590,462	92,619	26,311	5,836	-	-
(228) SNNP		340,887	5,253,512	1,626,450	-	188,953	590,462	92,619	26,311	5,836	-	-
(228) SNNP		1,472,376	27,399	124,233	-	33,455	497,462	65,418	18,563	4,122	-	-
(228) SNNP		3,531,000	136,953	646,844	-	244,738	684,307	114,092	34,718	6,363	-	-
(228) CAEW		1,743,025	30,629	146,139	-	244,738	684,307	114,092	34,718	6,363	-	-
Total Acct 184.22		29,626,734	16,505,564	5,085,832	-	1,469,246	4,503,547	717,459	208,736	43,444	-	-
Revised Study		112,680	67,224	20,706	-	4,259	13,309	2,088	593	132	-	-
(228) CAEE		941,950	255,994	132,259	-	132,259	375,211	61,657	18,762	3,439	-	-
December 1993 Adj		1,054,630	20,923	99,981	-	1,136,518	3,886,520	63,744	19,355	3,570	-	-
Adjusted Acct 182.22		30,661,364	1,093,829	5,185,513	-	1,625,764	4,892,067	781,203	228,092	47,014	-	-
TROJP		100.0000%	54.8472%	16.9012%	0.0000%	5.2985%	15.9446%	2.5462%	0.7434%	0.1532%	0.0000%	0.0000%
Trojan Plant Allocator												

BEHNING/ENDING AVERAGE FACTO West Central Area
 Account 228.42

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Plant - Postmerger	7,220,849	340,887	5,253,512	1,626,450	-	-	580,482	62,619	26,311	6,836	-	-
CAEW	1,472,376	27,389	416,533	124,233	-	188,953	694,307	14,632	34,718	6,363	-	-
Storage Facility	1,743,025	30,629	472,038	146,139	-	244,738	17,857	55,416	18,583	4,122	-	-
Transition Costs	3,531,000	136,953	2,106,571	648,844	-	133,455	1,701,655	272,128	79,813	16,321	-	-
Total Acct 228.42	13,987,250	535,868	8,248,654	2,545,686	-	367,146	1,701,655	2,088	593	132	-	-
Transition Costs	112,860	4,370	20,706	4,269	-	13,309	375,211	61,657	18,762	3,439	-	-
Storage Facility	981,950	16,352	255,064	78,975	-	132,258	388,520	63,744	19,355	3,570	-	-
December 1993 Adj.	1,094,630	20,923	322,318	89,681	-	136,518	388,520	63,744	19,355	3,570	-	-
Adjusted Acct 228.42	15,021,880	556,791	8,570,972	2,645,347	-	703,664	335,872	98,968	19,891	-	-	-
TOTAL	100.0000%	3.7065%	57.0566%	17.6100%	0.0000%	4.6843%	13.9155%	2.2358%	0.6588%	0.1324%	0.0000%	0.0000%

TROJAN
 Trojan Decommissioning Allocator

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
SCHMA	47,068,999	1,257,356	14,743,231	4,003,129	-	5,435,251	18,037,194	2,649,288	846,336	97,212	-	-
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Limited Term Plant	-	-	-	-	-	-	-	-	-	-	-	-
Acct 404	-	-	-	-	-	-	-	-	-	-	-	-
Acct 405	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Other Electric Plant	5,479,353	65,910	1,012,851	311,178	-	1,225,536	3,476,775	571,324	173,855	31,863	-	-
Acct 406	7,749,782	-	-	-	-	131,497	400,643	63,589	18,404	3,887	5,741,814	-
Amort of Prop. Losses, Unrecovered Plan Acct 407	60,288,133	1,323,266	15,756,083	4,314,307	-	6,792,284	21,914,613	3,284,210	1,038,594	132,962	5,741,814	-
Total Amortization Expense	100.0000%	2.1945%	26.1303%	7.1550%	0.0000%	11.2645%	36.3438%	5.4466%	1.7224%	0.2205%	9.5224%	0.0000%
Schedule M Amortization Factor	-	-	-	-	-	-	-	-	-	-	-	-

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
SCHMD	136,585,408	1,588,026	24,473,539	7,576,834	-	23,025,578	65,322,244	10,734,126	3,266,409	588,652	-	-
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
Steam	13,074,772	490,541	7,559,873	2,340,483	-	600,287	1,702,980	279,844	85,157	15,607	-	-
Nuclear	13,686,597	225,662	3,477,746	1,076,686	-	1,982,067	5,651,381	928,667	282,595	51,793	-	-
Hydro	53,175,567	967,663	14,912,935	4,616,939	-	7,309,806	20,737,500	3,407,705	1,036,969	190,051	-	-
Other	119,906,079	5,428,144	41,032,289	9,867,030	-	10,058,252	45,661,110	5,915,687	1,943,568	71,889	-	-
Transmission	39,275,470	838,369	11,294,434	3,255,391	-	5,111,806	15,327,979	2,516,973	856,629	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Experimental	-	-	-	-	-	-	-	-	-	-	-	-
Postmerger Hydro Step Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Acct 403.9	-	-	-	-	-	-	-	-	-	-	-	-
Acct 403.4	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense	375,707,894	9,538,405	102,750,615	28,733,363	-	48,087,795	154,403,185	23,763,003	7,473,326	927,992	-	-
Schedule M Depreciation Factor	100.0000%	2.5388%	27.3486%	7.6478%	0.0000%	12.8019%	41.0866%	6.3302%	1.9891%	0.2470%	0.0000%	0.0000%

BEGINNING/ENDING AVERAGE FACTO West Control Area

Mar-06
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH IDAHO	UTAH WYOMING	UTAH FERC
Apr-05	132.6	2,069.2	514.4	-	800.4	387.6	117.9	24.9
May-05	106.2	1,697.1	493.7	-	803.8	459.2	123.6	28.2
Jun-05	106.7	1,626.0	461.2	-	863.8	590.2	123.9	37.8
Jul-05	164.6	2,155.6	661.6	-	926.3	665.6	124.5	40.8
Aug-05	164.3	2,099.0	705.6	-	936.6	542.7	124.9	40.3
Sep-05	142.7	1,800.6	607.3	-	895.4	448.8	125.3	39.4
Oct-05	124.9	2,001.3	617.9	-	914.1	378.9	121.4	22.1
Nov-05	141.7	2,371.5	684.2	-	973.8	423.0	125.4	28.1
Dec-05	162.5	2,453.0	765.1	-	1,020.0	398.4	144.9	30.2
Jan-06	145.1	2,342.4	678.1	-	963.5	420.8	135.8	23.5
Feb-06	148.6	2,555.5	681.3	-	985.4	427.2	137.8	24.2
Mar-06	151.6	2,440.9	613.1	-	928.4	420.6	134.6	24.3
Load Curtailment	-	-	-	-	-	-	-	-
Total	1,698.7	25,715.2	7,377.9	-	11,140.7	5,561.5	1,540.3	364.6
Juris % by Division	3.6623%	55.7420%	16.2264%	0.0000%	24.1463%	12.7678%	3.5418%	0.8353%
Total Hydro Adjustment	-	-	-	-	-	-	-	-
Off-System Sales	1,698.7	-	-	-	-	-	-	-
Subtotal	1,698.7	25,715.2	7,377.9	-	11,140.7	5,561.5	1,540.3	364.6
System Capacity Factor	1,895.4%	28.6927%	8.4553%	0.0000%	12.4306%	6.2054%	1.7187%	100.0000%

BEGINNING/ENDING AVERAGE FACTO West Central Area

ENERGY ALLOCATION NOTE

MONTH	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH	UTAH IDAHO	UTAH WYOMING	UTAH PERC.
Apr-05	68,243	1,113,271	328,742	-	589,085	1,607,000	224,767	84,357	14,693
May-05	65,890	1,088,794	320,174	-	678,754	1,661,855	274,363	90,513	15,679
Jun-05	75,659	1,174,357	345,744	-	605,248	1,773,784	336,687	87,482	16,742
Jul-05	85,998	1,259,886	365,766	-	637,414	2,089,674	473,330	92,214	21,335
Aug-05	97,288	1,329,898	407,696	-	637,208	2,043,139	364,283	90,706	20,688
Sep-05	77,289	1,093,808	369,209	-	605,437	1,706,379	270,701	85,880	16,691
Oct-05	70,227	1,137,462	367,089	-	642,086	1,676,607	264,629	87,202	15,103
Nov-05	75,710	1,276,506	396,205	-	650,677	1,776,838	251,304	91,560	15,005
Dec-05	91,117	1,459,258	462,795	-	704,970	1,967,766	292,255	98,528	16,770
Jan-06	88,628	1,446,876	445,246	-	700,902	1,935,419	295,636	95,284	16,159
Feb-06	74,320	1,283,476	379,298	-	617,732	1,714,724	262,383	89,019	14,321
38789	82,073	1,347,446	367,874	-	684,128	1,757,129	271,632	93,876	16,058
Lead Curtailment	958,590	14,779,272	4,575,558	-	7,682,621	21,738,418	3,572,182	1,087,020	189,224
Total	3,4278%	52.8276%	16.3550%	0.0000%	27.3886%	81.7331%	13.4308%	4.0870%	0.7491%
Juris % by Division									200.0000%

BEGINNING/ENDING AVERAGE FACTOR West Control Area

March 06
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FEERC	UTAH FEERC
Apr-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-05	9,924	15.55%	16.9	283.9	87.9	0.0	130.0	500.6	91.8	0.0	19.3	5.9	0.0
Jun-05	21,907	34.33%	56.6	713.5	225.2	0.0	318.0	1,189.2	228.5	42.7	14.0	14.0	0.0
Jul-05	31,992	50.13%	84.4	1,047.1	353.2	0.0	489.5	1,805.0	272.0	0.0	62.6	20.2	0.0
Aug-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sep-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jan-06	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-06	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-06	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	63,822	100.00%	158	2,045	669	0.0	926	3,495	592	125	40	0.00%	0.50%
SSCCT Factor		1.96%		25.40%	8.91%	0.00%	11.51%	43.42%	7.36%	1.55%	100.00%	0.50%	100.00%
SSGCT Factor		1.94%		23.26%	8.25%	0.00%	11.89%	42.97%	7.57%	1.63%	100.00%	0.48%	100.00%

March 06
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IVAPS

MONTH	Cholla IV	MWH	APS	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH WYOMING	UTAH FEERC	UTAH FEERC
Apr-05	-	226,569	-	8.47%	11.2	179.3	22.1	0.0	78.3	217.1	10.0	32.8	2.1
May-05	200,366	122,426	4.56%	4.9	4.9	16.4	22.1	0.0	38.1	127.6	21.0	5.7	1.1
Jun-05	137,770	77,634	3.46%	5.7	5.7	22.9	32.1	0.0	25.9	93.5	17.1	3.6	1.1
Jul-05	235,243	197,023	3.81%	6.4	6.4	26.9	36.9	0.0	35.7	120.1	23.1	4.3	1.4
Aug-05	244,524	162,478	6.08%	8.7	79.6	36.9	54.4	0.0	35.7	137.3	20.7	4.8	1.5
Sep-05	231,728	162,478	10.92%	13.6	109.4	67.5	54.4	0.0	99.8	191.0	27.3	7.6	2.3
Oct-05	227,410	292,013	13.67%	19.4	218.5	93.5	133.1	0.0	133.1	276.0	41.4	13.3	2.4
Nov-05	255,267	397,887	14.88%	24.2	324.2	113.8	151.8	0.0	151.8	432.9	57.6	17.1	4.6
Dec-05	142,620	397,887	14.88%	20.6	365.0	96.4	137.0	0.0	137.0	476.0	58.0	17.1	4.6
Jan-06	237,474	380,184	7.74%	11.6	197.8	52.7	73.9	0.0	73.9	214.3	33.0	10.7	1.9
Feb-06	138,057	206,952	9.27%	14.0	197.8	52.7	73.9	0.0	73.9	214.3	33.0	10.7	1.9
Mar-06	247,878	247,878	100.00%	144	2,231	650	844	0.0	844	2,851	432	130	28
	2,673,058	2,674,283		1.235	1.235	29.71%	8.65%	29.71%	12.57%	39.29%	1.74%	5.75%	0.38%
SSCCH Factor				1.87%	1.87%	8.63%	12.97%	0.00%	12.97%	39.30%	1.80%	5.84%	0.37%
SSGCH Factor													

B1. REVENUE

ELECTRIC OPERATION REVENUES
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands
Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
4117	LOSS FROM DISPOSITION UTILITY PLANT	SG	60	1	17	5	0	8	24	4	1	0	0	0
4118	GAINS FROM DISPOSITION OF S02 ALLOWANCES	SE	(29,219)	(513)	(7,913)	(2,450)	0	(4,103)	(11,639)	(1,913)	(582)	(107)	0	0
	TOTAL ACCOUNT 411		(29,159)	(512)	(7,896)	(2,445)	0	(4,095)	(11,615)	(1,909)	(581)	(106)	0	0
4211	GAIN ON DISPOSITION OF PROPERTY	DGU	(74)	0	0	0	0	0	(61)	(10)	(3)	(1)	0	0
4211	GAIN ON DISPOSITION OF PROPERTY	OR	23	0	23	0	0	0	0	0	0	0	0	0
4211	GAIN ON DISPOSITION OF PROPERTY	SG	(15)	(0)	(4)	(1)	0	(2)	(6)	(1)	(0)	(0)	0	0
4211	LOSS ON DISPOSITION OF PROPERTY	UT	(126)	0	0	0	0	0	(126)	0	0	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	CN	67	2	22	5	0	5	30	3	1	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	DGU	-	0	0	0	0	0	0	0	0	0	0	0
4213	LOSS ON DISPOSITION OF PROPERTY	OR	17	0	17	0	0	0	0	0	0	0	0	0
4214	LOSS ON DISPOSITION OF PROPERTY	SG	0	0	0	0	0	0	0	0	0	0	0	0
4215	LOSS ON DISPOSITION OF PROPERTY	SO	144	3	39	11	0	18	60	9	3	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	WA	22	0	0	22	0	0	0	0	0	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	WYP	9	0	0	0	0	9	0	0	0	0	0	0
	TOTAL ACCOUNT 421		67	5	96	37	0	30	(102)	1	0	(0)	0	0
4401	RESIDENTIAL SALES	CA	33,164	33,164	0	0	0	0	0	0	0	0	0	0
4401	RESIDENTIAL SALES	ID	48,492	0	0	0	0	0	0	48,492	0	0	0	0
4401	RESIDENTIAL SALES	OR	418,384	0	418,384	0	0	0	0	0	0	0	0	0
4401	RESIDENTIAL SALES	UT	430,573	0	0	0	0	0	430,573	0	0	0	0	0
4401	RESIDENTIAL SALES	WA	100,327	0	0	100,327	0	0	0	0	0	0	0	0
4401	RESIDENTIAL SALES	WYP	58,293	0	0	0	0	58,293	0	0	0	0	0	0
4401	RESIDENTIAL SALES	WYU	8,263	0	0	0	0	0	0	0	8,263	0	0	0
4403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	ID	(20,406)	0	0	0	0	0	0	(20,406)	0	0	0	0
4403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	OR	(58,969)	0	(58,969)	0	0	0	0	0	0	0	0	0
4403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	WA	(17,694)	0	0	(17,694)	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 440		1,000,428	33,164	359,416	82,634	0	58,293	430,573	28,086	8,263	0	0	0
4421	COMMERCIAL SALES	CA	26,797	26,797	0	0	0	0	0	0	0	0	0	0
4421	COMMERCIAL SALES	ID	24,578	0	0	0	0	0	0	24,578	0	0	0	0
4421	COMMERCIAL SALES	OR	265,772	0	265,772	0	0	0	0	0	0	0	0	0
4421	COMMERCIAL SALES	UT	402,582	0	0	0	0	0	402,582	0	0	0	0	0
4421	COMMERCIAL SALES	WA	78,058	0	0	78,058	0	0	0	0	0	0	0	0
4421	COMMERCIAL SALES	WYP	73,612	0	0	0	0	73,612	0	0	0	0	0	0
4421	COMMERCIAL SALES	WYU	6,955	0	0	0	0	0	0	0	6,955	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	3,501	3,501	0	0	0	0	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	ID	52,687	0	0	0	0	0	0	52,687	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	124,440	0	124,440	0	0	0	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	282,321	0	0	0	0	0	282,321	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	47,479	0	0	47,479	0	0	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	192,791	0	0	0	0	192,791	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	30,308	0	0	0	0	0	0	0	30,308	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	CA	2,094	2,094	0	0	0	0	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	ID	32,660	0	0	0	0	0	0	32,660	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	OR	10,369	0	10,369	0	0	0	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	UT	7,998	0	0	0	0	0	7,998	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	WA	10,917	0	0	10,917	0	0	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	WYP	1,112	0	0	0	0	1,112	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	WYU	91	0	0	0	0	0	0	0	91	0	0	0
44212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	ID	(264)	0	0	0	0	0	0	(264)	0	0	0	0

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TOTAL ACCOUNT 442														
44212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	OR	(57)	0	(57)	0	0	0	0	0	0	0	0	0
44212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	WA	(86)	0	0	(86)	0	0	0	0	0	0	0	0
44214	BPA REG BILL BALANCING ACCT - IRRIGATION	ID	(12,047)	0	0	0	0	0	0	(12,047)	0	0	0	0
44214	BPA REG BILL BALANCING ACCT - IRRIGATION	OR	(1,581)	0	(1,581)	0	0	0	0	0	0	0	0	0
44214	BPA REG BILL BALANCING ACCT - IRRIGATION	WA	(1,934)	0	0	(1,934)	0	0	0	0	0	0	0	0
44215	BPA REG BILL BALANCING ACCT - COMMERCIAL	ID	(1,210)	0	0	0	0	0	0	(1,210)	0	0	0	0
44215	BPA REG BILL BALANCING ACCT - COMMERCIAL	OR	(3,164)	0	(3,164)	0	0	0	0	0	0	0	0	0
44215	BPA REG BILL BALANCING ACCT - COMMERCIAL	WA	(1,497)	0	0	(1,497)	0	0	0	0	0	0	0	0
			1,655,278	32,392	395,778	132,935	0	267,515	692,901	96,404	37,353	0	0	0
TOTAL ACCOUNT 444														
4441	PUBLIC STREET AND HIGHWAY LIGHTING	CA	320	320	0	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	ID	227	0	0	0	0	0	0	227	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	OR	4,389	0	4,389	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	UT	9,598	0	0	0	0	0	9,598	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	WA	995	0	0	995	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,382	0	0	0	0	1,382	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	400	0	0	0	0	0	0	0	400	0	0	0
			17,311	320	4,389	995	0	1,382	9,598	227	400	0	0	0
TOTAL ACCOUNT 445														
4451	OTHER SALES TO PUBLIC AUTHORITIES	UT	16,645	0	0	0	0	0	16,645	0	0	0	0	0
			16,645	0	0	0	0	0	16,645	0	0	0	0	0
TOTAL ACCOUNT 447														
447	(blank)	CAEE	(4,413)	0	0	0	0	(987)	(2,800)	(460)	(140)	(26)	0	0
447	(blank)	CAEW	0	0	0	0	0	0	0	0	0	0	0	0
447	(blank)	CAEW	977,754	0	0	0	0	218,689	620,407	101,949	31,023	5,686	0	0
447	(blank)	CAEW	653,785	30,864	475,660	147,261	0	0	0	0	0	5,766	0	0
4471	ON-SYSTEM WHOLESAL - FIRM	FERC	5,766	0	0	0	0	0	0	0	0	0	0	0
4471	ON-SYSTEM WHOLESAL - FIRM	OR	928	0	928	0	0	0	0	0	0	0	0	0
4471	ON-SYSTEM WHOLESAL - FIRM	WYP	27	0	0	0	0	27	0	0	0	0	0	0
44712	PRE-MERGER FIRM SALES - PPD	SG	21,034	391	5,951	1,775	0	2,699	8,436	1,323	376	83	0	0
44712	Special Sales	SG	(21,034)	(391)	(5,951)	(1,775)	0	(2,699)	(8,436)	(1,323)	(376)	(83)	0	0
4479	TRANSMISSION SERVICE	FERC	804	0	0	0	0	0	0	0	0	804	0	0
4479	TRANSMISSION SERVICE	WYP	6	0	0	0	0	6	0	0	0	0	0	0
44714	SHORT-TERM FIRM WHOLESAL SALES	SG	419,495	7,806	118,675	35,395	0	53,835	168,237	26,388	7,496	1,663	0	0
44714	Special Sales	SG	(1,344,971)	(25,028)	(380,491)	(113,483)	0	(172,603)	(539,396)	(84,605)	(24,034)	(5,331)	0	0
44761	BOOKOUTS NETTED - GAINS	SG	6,045	112	1,710	510	0	776	2,424	380	108	24	0	0
44762	TRADING NETTED - GAINS	SG	4,229	79	1,196	357	0	543	1,696	266	76	17	0	0
			719,454	13,833	217,678	70,040	0	100,284	250,568	43,918	14,529	8,603	0	0
TOTAL ACCOUNT 448														
4481	INTERDEPARTMENTAL SALES	UT	(0)	0	0	0	0	0	(0)	0	0	0	0	0
			(0)	0	0	0	0	0	(0)	0	0	0	0	0
TOTAL ACCOUNT 449														
44911	PROV FOR RATE REFUNDS - RESIDENTIAL	UT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 450														
450	FORFEITED DISCOUNTS & INTEREST	CA	18	18	0	0	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	ID	0	0	0	0	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	OR	(7)	0	(7)	0	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	UT	(0)	0	0	0	0	0	(0)	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	WA	(11)	0	0	(11)	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	WYP	0	0	0	0	0	0	0	0	0	0	0	0

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450	FORFEITED DISCOUNTS & INTEREST	WYU	-	0	0	0	0	0	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	CA	114	114	0	0	0	0	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	ID	99	0	0	0	0	0	0	99	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	OR	1,581	0	1,581	0	0	0	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	UT	1,488	0	0	0	0	0	1,488	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	WA	271	0	0	271	0	0	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	WYP	211	0	0	0	0	211	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	WYU	33	0	0	0	0	0	0	0	33	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	CA	37	37	0	0	0	0	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	ID	38	0	0	0	0	0	0	38	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	OR	449	0	449	0	0	0	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	UT	519	0	0	0	0	0	519	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	WA	110	0	0	110	0	0	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	WYP	79	0	0	0	0	79	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	WYU	14	0	0	0	0	0	0	0	14	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	CA	6	6	0	0	0	0	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	ID	92	0	0	0	0	0	0	92	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	OR	111	0	111	0	0	0	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	UT	172	0	0	0	0	0	172	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	WA	46	0	0	46	0	0	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	WYP	40	0	0	0	0	40	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	WYU	5	0	0	0	0	0	0	0	5	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	CA	0	0	0	0	0	0	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	ID	1	0	0	0	0	0	0	1	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	OR	(15)	0	(15)	0	0	0	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	UT	76	0	0	0	0	0	76	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	WA	0	0	0	0	0	0	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	WYP	2	0	0	0	0	2	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	WYU	0	0	0	0	0	0	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 450		5,579	175	2,120	416	0	332	2,255	229	51	0	0	0
451	MISCELLANEOUS SERVICE REVENUES	CA	-	0	0	0	0	0	0	0	0	0	0	0
451	MISCELLANEOUS SERVICE REVENUES	OR	-	0	0	0	0	0	0	0	0	0	0	0
451	MISCELLANEOUS SERVICE REVENUES	WA	-	0	0	0	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	CA	49	49	0	0	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	ID	122	0	0	0	0	0	0	122	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	OR	1,502	0	1,502	0	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	UT	1,193	0	0	0	0	0	1,193	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	WA	233	0	0	233	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	WYP	154	0	0	0	0	154	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	WYU	19	0	0	0	0	0	0	0	19	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	1	1	0	0	0	0	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	ID	2	0	0	0	0	0	0	2	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	33	0	33	0	0	0	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	64	0	0	0	0	0	64	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	9	0	0	9	0	0	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	4	0	0	0	0	4	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	CA	(14)	(14)	0	0	0	0	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	ID	127	0	0	0	0	0	0	127	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	OR	68	0	68	0	0	0	0	0	0	0	0	0

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4513	OTHER WEATHERIZATION LOANS	SO	2	0	0	0	0	0	1	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	UT	3,272	0	0	0	0	0	3,272	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	WA	(104)	0	0	(104)	0	0	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	WYP	34	0	0	0	0	34	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	WYU	100	0	0	0	0	0	0	0	100	0	0	0
4519	HASSLE FREE WATER HEATER (OREGON ONLY)	OR	(0)	0	(0)	0	0	0	0	0	0	0	0	0
45131	WEATHERIZATION LOANS 8%	CA	0	0	0	0	0	0	0	0	0	0	0	0
45135	WEATHERIZATION LOANS 12% 12 MONTHS	ID	2	0	0	0	0	0	0	2	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	CA	0	0	0	0	0	0	0	0	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	ID	0	0	0	0	0	0	0	0	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	UT	118	0	0	0	0	0	118	0	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	WA	9	0	0	9	0	0	0	0	0	0	0	0
45143	INDUSTRIAL FINANSWER	CA	3	3	0	0	0	0	0	0	0	0	0	0
45143	INDUSTRIAL FINANSWER	WA	4	0	0	4	0	0	0	0	0	0	0	0
45144	ENERGY FINANSWER LIGHT PRO	CA	3	3	0	0	0	0	0	0	0	0	0	0
45144	ENERGY FINANSWER LIGHT PRO	WA	12	0	0	12	0	0	0	0	0	0	0	0
45149	ENERGY FINANSWER 12,000	UT	2	0	0	0	0	0	0	2	0	0	0	0
45149	ENERGY FINANSWER 12,000	WYU	1	0	0	0	0	0	0	0	1	0	0	0
45153	IRRIGATION FINANSWER	CA	2	2	0	0	0	0	0	0	0	0	0	0
45153	IRRIGATION FINANSWER	OR	0	0	0	0	0	0	0	0	0	0	0	0
45154	RETROFIT ENERGY FINANSWER	UT	2	0	0	0	0	0	2	0	0	0	0	0
	TOTAL ACCOUNT 451		7,028	44	1,605	163	0	192	4,650	253	120	0	0	0
453	SALES OF WATER AND WATER POWER	SG	1	0	0	0	0	0	1	0	0	0	0	0
	TOTAL ACCOUNT 453		1	0	0	0	0	0	1	0	0	0	0	0
454	RENT FROM ELECTRIC PROPERTY	SO	6	0	2	0	0	1	3	0	0	0	0	0
4541	RENTS - COMMON	CA	(111)	(111)	0	0	0	0	0	0	0	0	0	0
4541	RENTS - COMMON	ID	484	0	0	0	0	0	0	484	0	0	0	0
4541	RENTS - COMMON	OR	8,040	0	8,040	0	0	0	0	0	0	0	0	0
4541	RENTS - COMMON	SG	1,881	35	159	62	0	241	754	118	34	7	0	0
4541	RENTS - COMMON	SO	832	20	223	0	0	105	350	53	16	2	0	0
4541	RENTS - COMMON	UT	8,047	0	0	0	0	0	8,047	0	0	0	0	0
4541	RENTS - COMMON	WA	3,778	0	0	3,778	0	0	0	0	0	0	0	0
4541	RENTS - COMMON	WYP	1,300	0	0	0	0	1,300	0	0	0	0	0	0
4541	RENTS - COMMON	WYU	(191)	0	0	0	0	0	0	0	(191)	0	0	0
4542	RENTS - NON COMMON	OR	0	0	0	0	0	0	0	0	0	0	0	0
4542	RENTS - NON COMMON	UT	12	0	0	0	0	0	12	0	0	0	0	0
4542	RENTS - NON COMMON	WYP	0	0	0	0	0	0	0	0	0	0	0	0
4543	MCI FOGWIRE REVENUES	SG	3,351	62	948	283	0	430	1,344	211	60	13	0	0
	TOTAL ACCOUNT 454		27,428	6	9,745	4,282	0	2,078	10,509	866	(81)	23	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	CA	(0)	(0)	0	0	0	0	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	CAEE	5,463	0	0	0	0	1,222	3,467	570	173	32	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	CAEW	2,575	122	1,873	580	0	0	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	ID	1,512	0	0	0	0	0	0	1,512	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	OR	16,649	0	16,649	0	0	0	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	OTHER	(1,884)	0	0	0	0	0	0	0	0	0	(1,884)	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	SE	3	0	1	0	0	0	1	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	SG	22,796	424	6,449	1,923	0	2,925	9,142	1,434	407	90	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	SO	449	11	121	34	0	57	189	28	9	1	0	0

ELECTRIC OPERATION REVENUES

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	UT	210	0	0	0	0	0	210	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	WA	1,088	0	0	1,088	0	0	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	WYP	64	0	0	0	0	64	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	CAEE	14,519	0	0	0	0	3,247	9,213	1,514	461	84	0	0
4562	Other Revenue	CAEW	8,277	391	6,022	1,864	0	0	0	0	0	0	0	0
4562	Other Revenue	SG	(22,796)	(424)	(6,449)	(1,923)	0	(2,925)	(9,142)	(1,434)	(407)	(90)	0	0
4562	Other Revenue	CAEE	58	0	0	0	0	13	37	6	2	0	0	0
4562	(blank)	CAEW	(58)	(3)	(43)	(13)	0	0	0	0	0	0	0	0
4562	DEF DSM REV - CARRYING CHARGES	OTHER	529	0	0	0	0	0	0	0	0	0	529	0
4564	DEF DSM REV - FISH, WILDLIFE, & RECREATION	SG	10	0	3	1	0	1	4	1	0	0	0	0
45613	INCOME FROM FISH, WILDLIFE, & RECREATION	OTHER	31,194	0	0	0	0	0	0	0	0	0	31,194	0
45615	UTAH SBC OFFSET	SG	17,484	326	4,949	1,476	0	2,245	7,016	1,100	313	69	0	0
45616	POST-MERGER FIRM WHEELING REVENUE	CAEE	7,394	0	0	0	0	1,654	4,692	771	235	43	0	0
45616	Wheeling Revenue	CAEW	4,215	199	3,067	949	0	0	0	0	0	0	0	0
45616	Wheeling Revenue	CAEE	27,207	0	0	0	0	6,085	17,263	2,837	863	158	0	0
45616	Wheeling Revenue	CAEW	15,510	732	11,284	3,493	0	0	0	0	0	0	0	0
45616	Wheeling Revenue	SE	(11,609)	(204)	(3,144)	(973)	0	(1,630)	(4,624)	(760)	(231)	(42)	0	0
45616	Wheeling Revenue	SG	(42,716)	(795)	(12,084)	(3,604)	0	(5,482)	(17,131)	(2,687)	(763)	(169)	0	0
45626	PRE-MERGER FIRM WHEELING REVENUE - PPD	SG	4,759	89	1,346	402	0	611	1,909	299	85	19	0	0
45666	NON-FIRM WHEELING REVENUE	SG	11,609	204	3,144	973	0	1,630	4,624	760	231	42	0	0
45666	SHORT TERM FIRM WHEELING	SE	4,230	79	1,197	357	0	543	1,696	266	76	17	0	0
456177	REC WHEELING REVENUE - UPD	SG	(717)	(13)	(203)	(60)	0	(92)	(288)	(45)	(13)	(3)	0	0
456192	L/T FIRM WHEEL REV	SG	804	15	227	68	0	103	322	51	14	3	0	0
456266	PRE-MERGER FIRM WHEELING REVENUE - UPD	SG	16,147	300	4,568	1,362	0	2,072	6,476	1,016	289	64	0	0
	TOTAL ACCOUNT 456		134,984	1,452	38,976	7,997	0	12,344	35,076	7,239	1,743	319	29,839	0
	Total Revenue		3,555,045	80,879	1,021,907	297,054	0	438,355	1,441,060	175,315	61,798	8,838	29,839	0

B2. O&M EXPENSE

OPERATION & MAINTENANCE EXPENSE

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
500	OPERATION SUPERVISION AND ENGINEERING	CAEE	8,749	0	0	0	0	1,957	5,551	912	278	51	0	0
500	OPERATION SUPERVISION AND ENGINEERING	CAEW	16,953	800	12,334	3,818	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 500		25,702	800	12,334	3,818	0	1,957	5,551	912	278	51	0	0
501	FUEL CONSUMED	CAEE	329,606	5,831	89,859	27,820	-	73,721	209,143	34,368	10,458	1,917	-	-
501	FUEL CONSUMED	CAEW	123,510	-	-	-	-	(155)	(439)	(72)	(22)	(4)	-	-
5011	FUEL CONSUMED - COAL	CAEE	(692)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
5011	FUEL CONSUMED - COAL	SE	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
50111	UNDISTRIBUTED FUELS CREDIT	SE	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
5012	FUEL HANDLING COSTS - COAL	CAEE	7,500	0	0	0	0	1,677	4,759	782	238	44	0	0
5012	FUEL HANDLING COSTS - COAL	CAEW	1,204	57	876	271	0	0	0	0	0	0	0	0
5012	FUEL HANDLING COSTS - COAL	CAEE	1,284	0	0	0	0	287	814	134	41	7	0	0
5012	FUEL HANDLING COSTS - COAL	CAEW	280	0	0	0	0	63	177	29	9	2	0	0
5013	STARTUP FUEL - GAS	CAEE	0	0	0	0	0	0	0	0	0	0	0	0
5013	FUEL CONSUMED - GAS	SE	0	0	0	0	0	0	0	0	0	0	0	0
5014	FUEL CONSUMED - DIESEL	CAEE	11	0	0	0	0	2	7	1	0	0	0	0
5014	FUEL CONSUMED - DIESEL	CAEW	2,975	0	0	0	0	665	1,888	310	94	17	0	0
50145	START-UP FUEL DIESEL	CAEE	2,091	99	1,521	471	0	0	0	0	0	0	0	0
50145	START-UP FUEL DIESEL	CAEW	48	0	0	0	0	11	30	5	2	0	0	0
50145	START-UP FUEL DIESEL	CAEE	0	0	0	0	0	189	536	88	27	5	0	0
5015	FUEL CONSUMED - RESIDUAL DISPOSAL	CAEW	844	0	0	0	0	0	0	0	0	0	0	0
5015	FUEL CONSUMED - RESIDUAL DISPOSAL	CAEE	110	5	80	25	0	0	0	0	0	0	0	0
5015	FUEL CONSUMED - RESIDUAL DISPOSAL	CAEW	0	0	0	0	0	0	0	0	0	0	0	0
50151	ASH & ASH BYPRODUCTS SALES	CAEW	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 501		468,769	5,991	92,336	28,587	0	76,461	216,915	35,645	10,847	1,988	0	0
502	STEAM EXPENSES	CAEE	30,327	0	0	0	0	6,783	19,243	3,162	962	176	0	0
502	STEAM EXPENSES	CAEW	4,513	213	3,283	1,016	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 502		34,840	213	3,283	1,016	0	6,783	19,243	3,162	962	176	0	0
503	STEAM FROM OTHER SOURCES	CAEE	3,898	0	0	0	0	872	2,473	406	124	23	0	0
503	STEAM FROM OTHER SOURCES	CAEW	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 503		3,898	0	0	0	0	872	2,473	406	124	23	0	0
505	ELECTRIC EXPENSES	CAEE	4,157	0	0	0	0	930	2,638	433	132	24	0	0
505	ELECTRIC EXPENSES	CAEW	22	1	16	5	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 505		4,180	1	16	5	0	930	2,638	433	132	24	0	0
506	MISCELLANEOUS STEAM POWER EXPENSES	CAEE	31,556	0	0	0	0	7,058	20,023	3,290	1,001	184	0	0
506	MISCELLANEOUS STEAM POWER EXPENSES	CAEW	(15,750)	(744)	(11,459)	(3,548)	0	0	0	0	0	0	0	0
5061	MISC STEAM EXP - CONSUMABLES	CAEE	757	0	0	0	0	169	480	79	24	4	0	0
5061	MISC STEAM EXP - CONSUMABLES	CAEW	18	1	13	4	0	0	0	0	0	0	0	0
50611	MISC STEAM EXP - PLANT CLEANUP	CAEE	94	0	0	0	0	21	60	10	3	1	0	0
50612	MISC STEAM EXP - UNION MEETINGS	CAEW	20	1	15	5	0	0	0	0	0	0	0	0
50613	MISC STEAM EXP - COMPUTER EXP	CAEE	500	0	0	0	0	112	317	52	16	3	0	0
50613	MISC STEAM EXP - COMPUTER EXP	CAEW	163	8	119	37	0	0	0	0	0	0	0	0
50614	MISC STEAM EXP - OFFICE ADMINISTRATION	CAEE	828	0	0	0	0	185	525	86	26	5	0	0
50614	MISC STEAM EXP - OFFICE ADMINISTRATION	CAEW	18	1	13	4	0	0	0	0	0	0	0	0

OPERATION & MAINTENANCE EXPENSE

Allocation Method: West Control Area
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Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
50615	MISC STEAM EXP - COMMUNICATIONS	CAEE	250	0	0	0	0	56	159	26	8	1	0	0
50616	MISC STEAM EXP - FIRE SUPPRESSION	CAEE	27	0	0	0	0	6	17	3	1	0	0	0
5062	MISC STEAM - ENVIRONMENTAL	CAEE	810	0	0	0	0	181	514	84	26	5	0	0
5062	MISC STEAM - ENVIRONMENTAL	CAEW	223	11	162	50	0	0	0	0	0	0	0	0
5063	MISC STEAM JVA CR	CAEE	(2,495)	0	0	0	0	(558)	(1,583)	(260)	(79)	(15)	0	0
5063	MISC STEAM JVA CR	CAEW	(4,649)	(219)	(3,382)	(1,047)	0	0	0	0	0	0	0	0
5065	MISC STEAM EXP - SECURITY	CAEE	275	0	0	0	0	62	175	29	9	2	0	0
5066	MISC STEAM EXP - SAFETY	CAEE	816	0	0	0	0	183	518	85	26	5	0	0
5066	MISC STEAM EXP - SAFETY	CAEW	149	7	108	34	0	0	0	0	0	0	0	0
5067	MISC STEAM EXP - TRAINING	CAEE	2,253	0	0	0	0	504	1,429	235	71	13	0	0
5067	MISC STEAM EXP - TRAINING	CAEW	164	8	119	37	0	0	0	0	0	0	0	0
5068	MISC STEAM EXP - TRAVEL PAY	CAEE	7	0	0	0	0	1	4	1	0	0	0	0
5069	MISC STEAM EXP - WATER SUPPLY	CAEE	983	0	0	0	0	220	624	102	31	6	0	0
50699	MISC STEAM EXP - MISCELLANEOUS	CAEE	513	0	0	0	0	115	325	53	16	3	0	0
TOTAL ACCOUNT 506			17,529	(927)	(14,292)	(4,425)	0	8,314	23,587	3,876	1,179	216	0	0
507	RENTS (STEAM GENERATION)	CAEE	597	0	0	0	0	133	379	62	19	3	0	0
507	RENTS (STEAM GENERATION)	CAEW	325	15	237	73	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 507			922	15	237	73	0	133	379	62	19	3	0	0
510	MAINTENANCE SUPERVISION AND ENGINEERING	CAEE	6,063	0	0	0	0	1,356	3,847	632	192	35	0	0
510	MAINTENANCE SUPERVISION AND ENGINEERING	CAEW	1,529	72	1,113	345	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 510			7,592	72	1,113	345	0	1,356	3,847	632	192	35	0	0
511	MAINTENANCE OF STRUCTURES	CAEE	10,554	0	0	0	0	2,360	6,697	1,100	335	61	0	0
511	MAINTENANCE OF STRUCTURES	CAEW	6,289	297	4,575	1,417	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 511			16,842	297	4,575	1,417	0	2,360	6,697	1,100	335	61	0	0
512	MAINTENANCE OF BOILER PLANT	CAEE	64,454	0	0	0	0	14,416	40,898	6,721	2,045	375	0	0
512	MAINTENANCE OF BOILER PLANT	CAEW	26,759	1,263	19,468	6,027	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 512			91,213	1,263	19,468	6,027	0	14,416	40,898	6,721	2,045	375	0	0
513	MAINTENANCE OF ELECTRIC PLANT	CAEE	22,279	0	0	0	0	4,983	14,137	2,323	707	130	0	0
513	MAINTENANCE OF ELECTRIC PLANT	CAEW	8,368	395	6,088	1,885	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 513			30,648	395	6,088	1,885	0	4,983	14,137	2,323	707	130	0	0
514	MAINTENANCE OF MISC STEAM PLANT	CAEE	7,830	0	0	0	0	1,751	4,968	816	248	46	0	0
514	MAINTENANCE OF MISC STEAM PLANT	CAEW	2,073	98	1,509	467	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 514			9,903	98	1,509	467	0	1,751	4,968	816	248	46	0	0
Total Steam Power Generation			712,037	8,219	126,667	39,215	0	120,317	341,332	56,090	17,068	3,128	0	0
535	OPERATION SUPERVISION AND ENGINEERING	CAEE	301	0	0	0	0	67	191	31	10	2	0	0
535	OPERATION SUPERVISION AND ENGINEERING	CAEW	4,280	202	3,114	964	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 535			4,582	202	3,114	964	0	67	191	31	10	2	0	0

OPERATION & MAINTENANCE EXPENSE

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Period Beginning: April 2005
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Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
536	WATER FOR POWER	CAEE	72	0	0	0	0	16	46	8	2	0	0	0
536	WATER FOR POWER	CAEW	100	5	73	23	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 536		172	5	73	23	0	16	46	8	2	0	0	0
537	HYDRAULIC EXPENSES	CAEE	713	0	0	0	0	159	452	74	23	4	0	0
537	HYDRAULIC EXPENSES	CAEW	3,314	156	2,411	747	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 537		4,027	156	2,411	747	0	159	452	74	23	4	0	0
538	ELECTRIC EXPENSES	CAEE	1	0	0	0	0	0	0	0	0	0	0	0
538	ELECTRIC EXPENSES	CAEW	24	1	17	5	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 538		25	1	17	5	0	0	0	0	0	0	0	0
539	MISC HYDRAULIC POWER GENERATION EXPENSES	CAEE	8,621	0	0	0	0	1,928	5,470	899	274	50	0	0
539	MISC HYDRAULIC POWER GENERATION EXPENSES	CAEW	11,025	520	8,021	2,483	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 539		19,646	520	8,021	2,483	0	1,928	5,470	899	274	50	0	0
540	RENTS (HYDRO GENERATION)	CAEE	10	0	0	0	0	2	7	1	0	0	0	0
540	RENTS (HYDRO GENERATION)	CAEW	121	6	88	27	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 540		131	6	88	27	0	2	7	1	0	0	0	0
542	MAINTENANCE OF STRUCTURES	CAEE	212	0	0	0	0	47	135	22	7	1	0	0
542	MAINTENANCE OF STRUCTURES	CAEW	1,034	49	753	233	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 542		1,247	49	753	233	0	47	135	22	7	1	0	0
543	MAINT OF RESERVOIRS, DAMS AND WATERWAYS	CAEE	982	0	0	0	0	220	623	102	31	6	0	0
543	MAINT OF RESERVOIRS, DAMS AND WATERWAYS	CAEW	1,081	51	787	244	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 543		2,063	51	787	244	0	220	623	102	31	6	0	0
544	MAINTENANCE OF ELECTRIC PLANT	CAEE	729	0	0	0	0	163	462	76	23	4	0	0
544	MAINTENANCE OF ELECTRIC PLANT	CAEW	1,098	52	799	247	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 544		1,827	52	799	247	0	163	462	76	23	4	0	0
545	MAINTENANCE OF MISC HYDRAULIC PLANT	CAEE	614	0	0	0	0	137	389	64	19	4	0	0
545	MAINTENANCE OF MISC HYDRAULIC PLANT	CAEW	1,888	89	1,373	425	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 545		2,501	89	1,373	425	0	137	389	64	19	4	0	0
	Total Hydro Power Generation		36,221	1,131	17,437	5,398	0	2,741	7,776	1,278	389	71	0	0
546	OPERATION SUPERVISION AND ENGINEERING	CAEE	787	0	0	0	0	176	499	82	25	5	0	0
	TOTAL ACCOUNT 546		787	0	0	0	0	176	499	82	25	5	0	0
547	FUEL	CAEE	9,621	0	0	0	0	2,152	6,105	1,003	305	56	0	0
547	FUEL	CAEW	48,927	2,310	35,597	11,020	0	0	0	0	0	0	0	0
547	FUEL	SE	0	0	0	0	0	0	0	0	0	0	0	0

OPERATION & MAINTENANCE EXPENSE

Allocation Method: West Control Area
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Period Beginning: April 2005
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Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Util
	TOTAL ACCOUNT 547		58,548	2,310	35,597	11,020	0	2,152	6,105	1,003	305	56	0	0
548	GENERATION EXPENSES	CAEE	5,252	0	0	0	0	1,175	3,333	548	167	31	0	0
548	GENERATION EXPENSES	CAEW	5,217	246	3,795	1,175	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 548		10,469	246	3,795	1,175	0	1,175	3,333	548	167	31	0	0
549	MISC OTHER POWER GENERATION EXPENSES	CAEE	1,581	0	0	0	0	354	1,003	165	50	9	0	0
549	MISC OTHER POWER GENERATION EXPENSES	CAEW	5	0	3	1	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 549		1,586	0	3	1	0	354	1,003	165	50	9	0	0
550	RENTS (OTHER GENERATION)	CAEE	17,173	0	0	0	0	3,841	10,897	1,791	545	100	0	0
	TOTAL ACCOUNT 550		17,173	0	0	0	0	3,841	10,897	1,791	545	100	0	0
552	MAINTENANCE OF STRUCTURES	CAEE	168	0	0	0	0	38	107	18	5	1	0	0
	TOTAL ACCOUNT 552		168	0	0	0	0	38	107	18	5	1	0	0
553	MAINT OF GENERATING AND ELECTRIC PLANT	CAEE	1,355	0	0	0	0	303	860	141	43	8	0	0
	TOTAL ACCOUNT 553		1,355	0	0	0	0	303	860	141	43	8	0	0
554	MAINT OF MISC OTHER POWER GEN PLANT	CAEE	256	0	0	0	0	57	162	27	8	1	0	0
	TOTAL ACCOUNT 554		256	0	0	0	0	57	162	27	8	1	0	0
	Total Other Power Generation		90,342	2,556	39,395	12,197	0	8,095	22,966	3,774	1,148	210	0	0
555	Purchased Power	CAEE	74,628	0	0	0	0	16,692	47,353	7,781	2,368	434	0	0
555	Purchased Power	CAEW	28,368	1,339	20,639	6,390	0	0	0	0	0	0	0	0
555	Purchased Power	CAEW	856,823	0	0	0	0	191,641	543,674	89,340	27,186	4,983	0	0
555	Purchased Power	CAEW	796,860	37,619	579,753	179,488	0	0	0	0	0	0	0	0
555	Purchased Power	WA	1,959	0	1,959	0	0	0	0	0	0	0	0	0
55511	REGIONAL BILL INTCHG REC/DEL-OR (PACIF)	OR	(63,680)	0	(63,680)	0	0	0	0	0	0	0	0	0
55512	REGIONAL BILL INTCHG REC/DEL-WA (PACIF)	WA	(20,053)	0	0	(20,053)	0	0	0	0	0	0	0	0
555133	REGIONAL BILL INTCHG REC/DEL-ID (UTAH)	ID	(35,179)	0	0	0	0	0	0	(35,179)	0	0	0	0
55525	OTHER ENERGY PURCHASES, INTCHG REC/DEL	SE	491	9	133	41	0	69	195	32	10	2	0	0
55525	Purchased Power	SE	(1,515)	(27)	(410)	(127)	0	(213)	(603)	(99)	(30)	(6)	0	0
55525	Purchased Power	SG	1,515	27	410	127	0	213	603	99	30	6	0	0
55555	IPP ENERGY PURCHASE	SG	24,319	453	6,880	2,052	0	3,121	9,753	1,530	435	96	0	0
55555	Purchased Power	SG	(24,319)	(453)	(6,880)	(2,052)	0	(3,121)	(9,753)	(1,530)	(435)	(96)	0	0
55561	BOOKOUTS NETTED - LOSSES	SG	75,943	1,413	21,484	6,408	0	9,746	30,457	4,777	1,357	301	0	0
55562	TRADING NETTED - LOSSES	SG	0	0	0	0	0	0	0	0	0	0	0	0
55565	PRE-MERGER FIRM ENERGY PURCHASES - PPL	SE	72,154	1,268	19,540	6,050	0	10,131	28,741	4,723	1,437	263	0	0
55565	Purchased Power	SE	(72,154)	(1,268)	(19,540)	(6,050)	0	(10,131)	(28,741)	(4,723)	(1,437)	(263)	0	0
55566	PRE-MERGER DEMAND PURCHASES-PPL	SG	58,669	1,092	16,597	4,950	0	7,529	23,529	3,691	1,048	233	0	0
55566	Purchased Power	SG	(58,669)	(1,092)	(16,597)	(4,950)	0	(7,529)	(23,529)	(3,691)	(1,048)	(233)	0	0
55567	before bookouts	SG	988,156	18,389	279,548	83,376	0	126,812	396,297	62,160	17,658	3,917	0	0
55567	bookout purchase	SG	(981,145)	(18,444)	(280,394)	(83,628)	0	(127,196)	(397,495)	(62,348)	(17,711)	(3,928)	0	0

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55567	POST-MERG FIRM PURCHASES/DEMAND & ENERGY	SG	572,133	10,647	161,856	48,274	0	73,423	229,452	35,990	10,224	2,268	0	0
55567	Purchased Power	SG	(1,557,301)	(28,980)	(440,558)	(131,398)	0	(199,852)	(624,550)	(97,961)	(27,829)	(6,172)	0	0
55568	PRE-MERGER DEMAND PURCHASES - UPL	SG	10,405	194	2,944	878	0	1,335	4,173	655	186	41	0	0
55568	Purchased Power	SG	(10,405)	(194)	(2,944)	(878)	0	(1,335)	(4,173)	(655)	(186)	(41)	0	0
55569	PRE-MERGER FIRM ENERGY PURCHASES - UPL	SE	37,096	652	10,046	3,110	0	5,209	14,777	2,428	739	135	0	0
55569	Purchased Power	SE	(37,096)	(652)	(10,046)	(3,110)	0	(5,209)	(14,777)	(2,428)	(739)	(135)	0	0
5557	CONSRVTN & RENEW DISC - PURCHASED POWER	SE	(2,289)	(40)	(620)	(192)	0	(321)	(912)	(150)	(46)	(8)	0	0
5557	Purchased Power	SE	2,289	40	620	192	0	321	912	150	46	8	0	0
TOTAL ACCOUNT 555			728,004	21,991	278,781	90,857	0	91,335	225,382	4,592	13,263	1,803	0	0
556	SYSTEM CONTROL AND LOAD DISPATCHING	SG	1,633	30	462	138	0	210	655	103	29	6	0	0
TOTAL ACCOUNT 556			1,633	30	462	138	0	210	655	103	29	6	0	0
557	OTHER EXPENSES	CAEE	14,184	0	0	0	0	3,172	9,000	1,479	450	82	0	0
557	OTHER EXPENSES	CAEW	3,065	145	2,230	690	0	0	0	0	0	0	0	0
557	OTHER EXPENSES	SG	32,888	612	9,304	2,775	0	4,221	13,190	2,069	588	130	0	0
5571	PRODUCTION RELATED EXPENSES - THERMAL	SG	1	0	0	0	0	0	0	0	0	0	0	0
5578	OTH EXP - CHOLLA CONTRA ASSET AMORTIZATI	ID	(33)	0	0	0	0	0	0	(33)	0	0	0	0
5578	OTH EXP - CHOLLA CONTRA ASSET AMORTIZATI	OR	(54)	0	(54)	0	0	0	0	0	0	0	0	0
5578	OTH EXP - CHOLLA CONTRA ASSET AMORTIZATI	WA	(97)	0	0	(97)	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 557			49,954	757	11,480	3,368	0	7,393	22,190	3,515	1,038	213	0	0
Total Power Supply Expense			779,591	22,778	290,724	94,363	0	98,938	248,227	8,209	14,330	2,022	0	0
Total Production Expense			1,618,192	34,685	474,223	151,173	0	230,091	620,302	69,351	32,935	5,432	0	0
560	OPERATION SUPERVISION AND ENGINEERING	CAEE	7,113	0	0	0	0	1,591	4,514	742	226	41	0	0
560	OPERATION SUPERVISION AND ENGINEERING	CAEW	532	25	387	120	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 560			7,645	25	387	120	0	1,591	4,514	742	226	41	0	0
TOTAL ACCOUNT 561			4,424	169	2,609	808	0	188	532	87	27	5	0	0
561	LOAD DISPATCHING	CAEE	838	0	0	0	0	188	532	87	27	5	0	0
561	LOAD DISPATCHING	CAEW	3,586	169	2,609	808	0	0	0	0	0	0	0	0
562	STATION EXPENSES (TRANSMISSION)	CAEE	368	0	0	0	0	82	233	38	12	2	0	0
562	STATION EXPENSES (TRANSMISSION)	CAEW	275	13	200	62	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 562			643	13	200	62	0	82	233	38	12	2	0	0
TOTAL ACCOUNT 563			2,359	28	436	135	0	394	1,117	184	56	10	0	0
563	OVERHEAD LINE EXPENSES	CAEE	1,760	0	0	0	0	394	1,117	184	56	10	0	0
563	OVERHEAD LINE EXPENSES	CAEW	599	28	436	135	0	0	0	0	0	0	0	0
565	TRANSMISSION OF ELECTRICITY BY OTHERS	CAEE	4,084	0	0	0	0	913	2,591	426	130	24	0	0
565	TRANSMISSION OF ELECTRICITY BY OTHERS	CAEW	0	0	0	0	0	0	0	0	0	0	0	0
565	TRANSMISSION OF ELECTRICITY BY OTHERS	CAEE	13,179	0	0	0	0	2,948	8,362	1,374	418	77	0	0

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565	TRANSMISSION OF ELECTRICITY BY OTHERS	CAEW	70,770	3,341	51,489	15,940	0	0	0	0	0	0	0	0
566	TRANSMISSION OF ELECTRICITY BY OTHERS	SG	-	0	0	0	0	0	0	0	0	0	0	0
5651	SHORT-TERM FIRM WHEELING	SG	-	0	0	0	0	0	0	0	0	0	0	0
56525	NON-FIRM WHEELING EXPENSE	SE	-	0	0	0	0	0	0	0	0	0	0	0
56526	PRE-MERGER FIRM WHEELING EXPENSE - PPL	SG	-	0	0	0	0	0	0	0	0	0	0	0
56527	PRE-MERGER FIRM WHEELING - UPL	SG	-	0	0	0	0	0	0	0	0	0	0	0
56546	POST-MERGER FIRM WHEELING EXP	SG	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 565		88,033	3,341	51,489	15,940	0	3,861	10,954	1,800	548	100	0	0
566	MISC TRANSMISSION EXPENSES	CAEE	2,218	0	0	0	0	496	1,408	231	70	13	0	0
566	MISC TRANSMISSION EXPENSES	CAEW	9	0	7	2	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 566		2,228	0	7	2	0	496	1,408	231	70	13	0	0
567	RENTS (TRANSMISSION)	CAEE	664	0	0	0	0	148	421	69	21	4	0	0
567	RENTS (TRANSMISSION)	CAEW	1,475	70	1,073	332	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 567		2,139	70	1,073	332	0	148	421	69	21	4	0	0
568	MAINTENANCE SUPERVISION AND ENGINEERING	CAEW	16	1	12	4	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 568		16	1	12	4	0	0	0	0	0	0	0	0
569	MAINTENANCE OF STRUCTURES	CAEE	76	0	0	0	0	17	48	8	2	0	0	0
569	MAINTENANCE OF STRUCTURES	CAEW	(75)	(4)	(55)	(17)	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 569		0	(4)	(55)	(17)	0	17	48	8	2	0	0	0
570	MAINTENANCE OF STATION EQUIPMENT	CAEE	5,299	0	0	0	0	1,185	3,362	553	168	31	0	0
570	MAINTENANCE OF STATION EQUIPMENT	CAEW	2,536	120	1,845	571	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 570		7,835	120	1,845	571	0	1,185	3,362	553	168	31	0	0
571	MAINTENANCE OF OVERHEAD LINES	CAEE	3,722	0	0	0	0	832	2,362	388	118	22	0	0
571	MAINTENANCE OF OVERHEAD LINES	CAEW	5,935	280	4,318	1,337	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 571		9,657	280	4,318	1,337	0	832	2,362	388	118	22	0	0
572	MAINTENANCE OF UNDERGROUND LINES	CAEE	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 572		0	0	0	0	0	0	0	0	0	0	0	0
573	MAINTENANCE OF MISC TRANSMISSION PLANT	CAEE	888	0	0	0	0	199	564	93	28	5	0	0
573	MAINTENANCE OF MISC TRANSMISSION PLANT	CAEW	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 573		888	0	0	0	0	199	564	93	28	5	0	0
	Total Transmission Expense		125,867	4,044	62,320	19,294	0	8,994	25,514	4,193	1,276	234	0	0
580	OPERATION SUPERVISION AND ENGINEERING	CA	45	45	0	0	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	ID	(43)	0	0	0	0	0	0	(43)	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	OR	5	0	5	0	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	SNPD	26,842	1,042	8,304	1,912	0	2,049	11,919	1,206	410	0	0	0

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580	OPERATION SUPERVISION AND ENGINEERING	UT	1,308	0	0	0	0	0	1,308	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	WA	(187)	0	0	(187)	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	WYP	3	0	0	0	0	3	0	0	0	0	0	0
	TOTAL ACCOUNT 580		27,973	1,087	8,309	1,725	0	2,052	13,227	1,163	410	0	0	0
581	LOAD DISPATCHING	SNPD	10,945	425	3,386	779	0	836	4,860	492	167	0	0	0
	TOTAL ACCOUNT 581		10,945	425	3,386	779	0	836	4,860	492	167	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	CA	42	0	0	0	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	ID	250	0	0	0	0	0	0	250	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	OR	933	0	933	0	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	SNPD	383	15	119	27	0	29	170	17	6	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	UT	966	0	0	0	0	0	966	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	WA	299	0	0	299	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	WYP	328	0	0	0	0	328	0	0	0	0	0	0
	TOTAL ACCOUNT 582		3,200	57	1,051	327	0	357	1,136	267	6	0	0	0
583	OVERHEAD LINE EXPENSES	CA	1,014	0	0	0	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	ID	917	0	0	0	0	0	0	917	0	0	0	0
583	OVERHEAD LINE EXPENSES	OR	6,033	0	6,033	0	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	SNPD	1,496	58	463	107	0	114	664	67	23	0	0	0
583	OVERHEAD LINE EXPENSES	UT	6,178	0	0	0	0	0	6,178	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	WA	1,387	0	0	1,387	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	WYP	1,056	0	0	0	0	1,056	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	WYU	210	0	0	0	0	0	0	0	210	0	0	0
	TOTAL ACCOUNT 583		18,289	1,072	6,495	1,494	0	1,170	6,842	984	233	0	0	0
584	UNDERGROUND LINE EXPENSES	CA	98	0	0	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	ID	31	0	0	0	0	0	0	31	0	0	0	0
584	UNDERGROUND LINE EXPENSES	OR	709	0	709	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	UT	963	0	0	0	0	0	963	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	WA	61	0	0	61	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	WYP	112	0	0	0	0	112	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	WYU	33	0	0	0	0	0	0	0	33	0	0	0
	TOTAL ACCOUNT 584		2,005	98	709	61	0	112	963	31	33	0	0	0
585	STREET LIGHTING & SIGNAL SYSTEM EXPENSES	SNPD	147	6	45	10	0	11	65	7	2	0	0	0
585	STREET LIGHTING & SIGNAL SYSTEM EXPENSES	WA	1	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 585		148	6	45	11	0	11	65	7	2	0	0	0
586	METER EXPENSES	CA	170	170	0	0	0	0	0	0	0	0	0	0
586	METER EXPENSES	ID	230	0	0	0	0	0	0	230	0	0	0	0
586	METER EXPENSES	OR	1,612	0	1,612	0	0	0	0	0	0	0	0	0
586	METER EXPENSES	SNPD	1,644	64	509	117	0	126	730	74	25	0	0	0
586	METER EXPENSES	UT	1,082	0	0	0	0	0	1,082	0	0	0	0	0

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586	METER EXPENSES	WA	349	0	0	349	0	0	0	0	0	0	0	0
586	METER EXPENSES	WYP	246	0	0	0	0	246	0	0	0	0	0	0
586	METER EXPENSES	WYU	39	0	0	0	0	0	0	0	39	0	0	0
	TOTAL ACCOUNT 586		5,372	234	2,121	466	0	371	1,812	304	64	0	0	0
587	CUSTOMER INSTALLATIONS EXPENSES	SNPD	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 587		0	0	0	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	CA	62	62	0	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	ID	351	0	0	0	0	0	0	351	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	OR	3,407	0	3,407	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	SNPD	12,579	488	3,892	896	0	960	5,586	565	192	0	0	0
588	MISC DISTRIBUTION EXPENSES	UT	2,677	0	0	0	0	0	2,677	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	WA	296	0	0	296	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	WYP	613	0	0	0	0	613	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	WYU	59	0	0	0	0	0	0	0	59	0	0	0
	TOTAL ACCOUNT 588		20,043	550	7,299	1,192	0	1,573	8,262	916	251	0	0	0
589	RENTS (DISTRIBUTION)	CA	71	71	0	0	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	ID	103	0	0	0	0	0	0	103	0	0	0	0
589	RENTS (DISTRIBUTION)	OR	1,387	0	1,387	0	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	SNPD	465	18	144	33	0	35	206	21	7	0	0	0
589	RENTS (DISTRIBUTION)	UT	142	0	0	0	0	0	142	0	0	0	0	0
589	RENTS (DISTRIBUTION)	WA	78	0	0	78	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	WYP	709	0	0	0	0	709	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	WYU	44	0	0	0	0	0	0	0	44	0	0	0
	TOTAL ACCOUNT 589		2,999	89	1,531	111	0	745	348	124	51	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	OR	342	0	342	0	0	0	0	0	0	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	SNPD	(339)	(13)	(105)	(24)	0	(26)	(150)	(15)	(5)	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	UT	174	0	0	0	0	0	174	0	0	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	WYP	6	0	0	0	0	6	0	0	0	0	0	0
	TOTAL ACCOUNT 590		184	(13)	237	(24)	0	(20)	24	(15)	(5)	0	0	0
591	MAINTENANCE OF STRUCTURES	CA	41	41	0	0	0	0	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	ID	95	0	0	0	0	0	0	95	0	0	0	0
591	MAINTENANCE OF STRUCTURES	OR	414	0	414	0	0	0	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	SNPD	253	10	78	18	0	19	112	11	4	0	0	0
591	MAINTENANCE OF STRUCTURES	UT	1,004	0	0	0	0	0	1,004	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	WA	124	0	0	124	0	0	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	WYP	176	0	0	0	0	176	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	WYU	34	0	0	0	0	0	0	0	34	0	0	0
	TOTAL ACCOUNT 591		2,141	51	492	142	0	196	1,117	106	38	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	CA	456	456	0	0	0	0	0	0	0	0	0	0

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592	MAINTENANCE OF STATION EQUIPMENT	ID	450	0	0	0	0	0	0	450	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	OR	2,708	0	2,708	0	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	SNPD	2,045	79	633	146	0	156	908	92	31	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	UT	3,186	0	0	0	0	0	3,186	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	WA	842	0	0	842	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	WYP	1,381	0	0	0	0	1,381	0	0	0	0	0	0
	TOTAL ACCOUNT 592		11,068	535	3,341	988	0	1,537	4,094	542	31	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	CA	5,833	5,833	0	0	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	ID	4,386	0	0	0	0	0	0	4,386	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	OR	30,640	0	30,640	0	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	SNPD	(44,728)	(1,737)	(13,838)	(3,185)	0	(3,415)	(19,861)	(2,009)	(683)	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	UT	50,555	0	0	0	0	0	50,555	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	WA	4,512	0	0	4,512	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	WYP	5,442	0	0	0	0	5,442	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	WYU	740	0	0	0	0	0	0	0	740	0	0	0
	TOTAL ACCOUNT 593		57,381	4,096	16,802	1,327	0	2,027	30,694	2,377	58	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	CA	606	606	0	0	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	ID	620	0	0	0	0	0	0	620	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	OR	5,565	0	5,565	0	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	SNPD	164	6	51	12	0	13	73	7	3	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	UT	11,913	0	0	0	0	0	11,913	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	WA	1,084	0	0	1,084	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	WYP	1,368	0	0	0	0	1,368	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	WYU	260	0	0	0	0	0	0	0	260	0	0	0
	TOTAL ACCOUNT 594		21,580	613	5,616	1,095	0	1,381	11,986	627	262	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	CA	1	1	0	0	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	ID	20	0	0	0	0	0	0	20	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	OR	143	0	143	0	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	SNPD	(55)	(2)	(17)	(4)	0	(4)	(24)	(2)	(1)	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	UT	(123)	0	0	0	0	0	(123)	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	WA	13	0	0	13	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	WYP	62	0	0	0	0	62	0	0	0	0	0	0
	TOTAL ACCOUNT 595		61	(1)	126	9	0	58	(148)	17	(1)	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	CA	85	85	0	0	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	ID	131	0	0	0	0	0	0	131	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	OR	842	0	842	0	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	SNPD	4	0	1	0	0	0	2	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	UT	2,901	0	0	0	0	0	2,901	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	WA	191	0	0	191	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	WYP	264	0	0	0	0	264	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	WYU	98	0	0	0	0	0	0	0	98	0	0	0

OPERATION & MAINTENANCE EXPENSE

Allocation Method: West Control Area
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Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PP	Utah	Idaho	WY-UP	FERC	Other	Nutil
			4,517	86	843	192	0	264	2,903	131	98	0	0	0
TOTAL ACCOUNT 596														
597	MAINTENANCE OF METERS	CA	20	0	0	0	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	ID	188	0	0	0	0	0	0	188	0	0	0	0
597	MAINTENANCE OF METERS	OR	861	0	861	0	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	SNPD	1,571	61	486	112	0	120	697	71	24	0	0	0
597	MAINTENANCE OF METERS	UT	989	0	0	0	0	0	989	0	0	0	0	0
597	MAINTENANCE OF METERS	WA	300	0	0	300	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	WYP	355	0	0	0	0	355	0	0	0	0	0	0
597	MAINTENANCE OF METERS	WYU	31	0	0	0	0	0	0	0	31	0	0	0
TOTAL ACCOUNT 597			4,316	81	1,347	412	0	475	1,687	259	55	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	CA	14	14	0	0	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	ID	120	0	0	0	0	0	0	120	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	OR	319	0	319	0	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	SNPD	15,024	583	4,648	1,070	0	1,147	6,671	675	229	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	UT	2,664	0	0	0	0	0	2,664	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	WA	34	0	0	34	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	WYP	65	0	0	0	0	65	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	WYU	18	0	0	0	0	0	0	0	18	0	0	0
TOTAL ACCOUNT 598			18,259	598	4,967	1,104	0	1,212	9,335	795	247	0	0	0
Total Distribution Expense														
			210,481	9,663	64,719	11,409	0	14,357	99,208	9,124	2,000	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	CA	52	52	0	0	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	CN	5,148	139	1,688	386	0	354	2,330	207	45	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	ID	168	0	0	0	0	0	0	168	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	OR	2,291	0	2,291	0	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	UT	(275)	0	0	0	0	0	(275)	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	WA	508	0	0	508	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	WYP	322	0	0	0	0	322	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	WYU	127	0	0	0	0	0	0	0	127	0	0	0
TOTAL ACCOUNT 901			8,341	190	3,979	894	0	676	2,054	375	173	0	0	0
902	METER READING EXPENSES	CA	791	791	0	0	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	CN	559	15	183	42	0	38	253	22	5	0	0	0
902	METER READING EXPENSES	ID	1,306	0	0	0	0	0	0	1,306	0	0	0	0
902	METER READING EXPENSES	OR	7,024	0	7,024	0	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	UT	10,873	0	0	0	0	0	10,873	0	0	0	0	0
902	METER READING EXPENSES	WA	1,774	0	0	1,774	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	WYP	1,912	0	0	0	0	1,912	0	0	0	0	0	0
902	METER READING EXPENSES	WYU	294	0	0	0	0	0	0	0	294	0	0	0
TOTAL ACCOUNT 902			24,531	806	7,208	1,815	0	1,950	11,126	1,328	299	0	0	0
9031	CUSTOMER RECORDS AND CUSTOMER SYSTEM EXP	CN	4,108	111	1,346	308	0	283	1,859	165	36	0	0	0

OPERATION & MAINTENANCE EXPENSE

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9032	CUSTOMER ACCOUNTING - BILLING	CA	4	4	0	0	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	CN	10,611	286	3,478	796	0	730	4,801	426	94	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	ID	6	0	0	0	0	0	0	6	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	OR	20	0	20	0	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	UT	33	0	0	0	0	0	33	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	WA	36	0	0	36	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	WYP	5	0	0	0	0	5	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	WYU	3	0	0	0	0	0	0	0	3	0	0	0
9032	CUSTOMER ACCOUNTING - COLLECTIONS	CA	182	182	0	0	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	CN	9,164	247	3,004	687	0	631	4,147	368	81	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	ID	147	0	0	0	0	0	0	147	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	OR	1,756	0	1,756	0	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	UT	2,855	0	0	0	0	0	2,855	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	WA	387	0	0	387	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	WYP	193	0	0	0	0	193	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	WYU	24	0	0	0	0	0	0	0	24	0	0	0
9033	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	CA	60	60	0	0	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	CN	90	0	0	0	0	0	0	90	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	ID	269	0	269	0	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	OR	348	0	0	0	0	0	348	0	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	UT	69	0	0	69	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	WA	60	0	0	0	0	60	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	WYP	14	0	0	0	0	0	0	0	14	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	WYU	22,133	596	7,255	1,660	0	1,523	10,015	889	195	0	0	0
9036	CUSTOMER ACCOUNTING - COMMON	CN	5	5	0	0	0	0	0	0	0	0	0	0
9036	CUSTOMER ACCOUNTING - COMMON	OR	52,579	1,485	17,132	3,942	0	3,424	24,058	2,091	448	0	0	0
TOTAL ACCOUNT 903														
904	UNCOLLECTIBLE ACCOUNTS	CA	318	318	0	0	0	0	0	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	CN	1,312	35	430	98	0	90	594	53	12	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	ID	175	0	0	0	0	0	0	175	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	OR	3,836	0	3,836	0	0	0	0	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	UT	3,157	0	0	0	0	0	3,157	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	WA	1,098	0	0	1,098	0	0	0	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	WYP	495	0	0	0	0	495	0	0	0	0	0	0
TOTAL ACCOUNT 904														
905	MISC CUSTOMER ACCOUNTS EXPENSES	CN	1,202	32	394	90	0	83	544	48	11	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	OR	11	0	11	0	0	0	0	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	UT	4	0	0	0	0	0	4	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	WYP	2	0	0	0	0	2	0	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	WYU	1	0	0	0	0	0	0	0	1	0	0	0
TOTAL ACCOUNT 905														
TOTAL Customer Service Expense			97,063	2,866	32,990	7,938	0	6,720	41,536	4,070	942	0	0	0

OPERATION & MAINTENANCE EXPENSE

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907	SUPERVISION (CUSTOMER SERVICE & INFO)	CN	2,680	72	878	201	0	184	1,213	108	24	0	0	0
	TOTAL ACCOUNT 907		2,680	72	878	201	0	184	1,213	108	24	0	0	0
908	CUSTOMER ASSISTANCE EXPENSES	CN	657	18	215	49	0	45	297	26	6	0	0	0
9084	DSM DIRECT EXPENSES	CN	139	4	46	10	0	10	63	6	1	0	0	0
9084	DSM DIRECT EXPENSES	ID	18	0	0	0	0	0	0	18	0	0	0	0
9084	DSM DIRECT EXPENSES	OR	24	0	0	0	0	0	0	0	0	0	24	0
9084	DSM DIRECT EXPENSES	UT	2,373	0	0	0	0	0	2,373	0	0	0	0	0
9085	DSM AMORTIZATION	CA	228	228	0	0	0	0	0	0	0	0	0	0
9085	DSM AMORTIZATION	ID	1,037	0	0	0	0	0	0	1,037	0	0	0	0
9085	DSM AMORTIZATION	UT	32,073	0	0	0	0	0	32,073	0	0	0	0	0
9085	DSM AMORTIZATION	WA	4,961	0	0	4,961	0	0	0	0	0	0	0	0
9085	DSM AMORTIZATION	WYP	102	0	0	0	0	102	0	0	0	0	0	0
9086	CUSTOMER SERVICE	CA	76	76	0	0	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	CN	513	14	168	38	0	35	232	21	5	0	0	0
9086	CUSTOMER SERVICE	ID	237	0	0	0	0	0	0	237	0	0	0	0
9086	CUSTOMER SERVICE	OR	871	0	871	0	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	UT	1,270	0	0	0	0	0	1,270	0	0	0	0	0
9086	CUSTOMER SERVICE	WA	155	0	0	155	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	WYP	583	0	0	0	0	583	0	0	0	0	0	0
	TOTAL ACCOUNT 908		45,318	340	1,300	5,214	0	775	36,309	1,344	12	0	24	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	CA	4	4	0	0	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	CN	609	16	200	46	0	42	276	24	5	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	ID	-	0	0	0	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	OR	-	0	0	0	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	UT	-	0	0	0	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	WA	3	0	0	3	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	WYP	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 909		616	21	200	49	0	42	276	24	5	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	CN	38	1	12	3	0	3	17	2	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	ID	10	0	0	0	0	0	0	10	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	OR	82	0	82	0	0	0	0	0	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	UT	64	0	0	0	0	0	64	0	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	WA	5	0	0	5	0	0	0	0	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	WYP	34	0	0	0	0	34	0	0	0	0	0	0
	TOTAL ACCOUNT 910		233	1	95	8	0	37	81	11	0	0	0	0
	Total Customer Service Expense		48,847	433	2,473	5,472	0	1,038	37,878	1,487	41	0	24	0
920	ADMINISTRATIVE AND GENERAL SALARIES	CA	0	0	0	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	ID	1	0	0	0	0	0	0	1	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	OR	46	0	46	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	SO	143,056	3,473	38,400	10,666	0	18,115	60,192	9,047	2,809	354	0	0

OPERATION & MAINTENANCE EXPENSE

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920	ADMINISTRATIVE AND GENERAL SALARIES	UT	633	0	0	0	0	0	633	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	WYP	419	0	0	0	0	419	0	0	0	0	0	0
	TOTAL ACCOUNT 920		1,441,155	3,473	38,446	10,666	0	18,534	60,826	9,047	2,809	354	0	0
921	OFFICE SUPPLIES AND EXPENSES	CA	0	0	0	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	CN	4	0	1	0	0	0	2	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	ID	0	0	0	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	OR	15	0	15	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	SO	11,638	282	3,124	868	0	1,474	4,897	736	229	29	0	0
921	OFFICE SUPPLIES AND EXPENSES	UT	49	0	0	0	0	0	49	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	WA	(0)	0	0	(0)	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	WYP	52	0	0	0	0	52	0	0	0	0	0	0
	TOTAL ACCOUNT 921		11,757	283	3,140	868	0	1,526	4,947	737	229	29	0	0
922	ADMINISTRATIVE EXPENSES TRANSFERRED - CR	SO	(26,442)	(642)	(7,098)	(1,972)	0	(3,348)	(11,126)	(1,672)	(519)	(65)	0	0
	TOTAL ACCOUNT 922		(26,442)	(642)	(7,098)	(1,972)	0	(3,348)	(11,126)	(1,672)	(519)	(65)	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	ID	1	0	0	0	0	0	0	0	1	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	SO	26,216	636	7,037	1,955	0	3,320	11,031	1,658	515	65	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	UT	64	0	0	0	0	0	64	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	WYP	1	0	0	0	0	1	0	0	0	0	0	0
	TOTAL ACCOUNT 923		26,282	636	7,037	1,955	0	3,321	11,094	1,659	515	65	0	0
924	PROPERTY INSURANCE	SO	21,690	527	5,822	1,617	0	2,747	9,126	1,372	426	54	0	0
	TOTAL ACCOUNT 924		21,690	527	5,822	1,617	0	2,747	9,126	1,372	426	54	0	0
925	INJURIES AND DAMAGES	SO	11,973	291	3,214	893	0	1,516	5,038	757	235	30	0	0
	TOTAL ACCOUNT 925		11,973	291	3,214	893	0	1,516	5,038	757	235	30	0	0
926	EMPLOYEE PENSIONS AND BENEFITS	SO	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 926		0	0	0	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	CA	4	4	0	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	ID	321	0	0	0	0	0	0	321	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	OR	2,363	0	2,363	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	SO	1	0	0	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	UT	3,146	0	0	0	0	0	3,146	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	WA	348	0	0	348	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	WYP	795	0	0	0	0	795	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	WYU	118	0	0	0	0	0	0	0	118	0	0	0
9283	FERC FILING FEE	SG	1,845	34	522	156	0	237	740	116	33	7	0	0
	TOTAL ACCOUNT 928		8,941	38	2,885	504	0	1,032	3,886	437	151	7	0	0
929	DUPLICATE CHARGES - CR	SO	(14,369)	(349)	(3,857)	(1,071)	0	(1,820)	(6,046)	(909)	(282)	(36)	0	0
	TOTAL ACCOUNT 929		(14,369)	(349)	(3,857)	(1,071)	0	(1,820)	(6,046)	(909)	(282)	(36)	0	0

OPERATION & MAINTENANCE EXPENSE

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
9301	GENERAL ADVERTISING EXPENSE	CA	1	1	0	0	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	CN	75	2	24	6	0	5	34	3	1	0	0	0
9301	GENERAL ADVERTISING EXPENSE	ID	0	0	0	0	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	OR	3	0	3	0	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	SO	1,778	43	477	133	0	225	748	112	35	4	0	0
9301	GENERAL ADVERTISING EXPENSE	UT	10	0	0	0	0	0	10	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	WA	1	0	0	1	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	WYP	22	0	0	0	0	22	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	CA	(5)	(5)	0	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	CN	1	0	0	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	ID	1,966	0	0	0	0	0	0	1,966	0	0	0	0
9302	MISC GENERAL EXPENSES	OR	7,829	0	7,829	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	SO	14,633	355	3,928	1,091	0	1,853	6,157	925	287	36	0	0
9302	MISC GENERAL EXPENSES	UT	6,869	0	0	0	0	0	6,869	0	0	0	0	0
9302	MISC GENERAL EXPENSES	WA	802	0	0	802	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	WYP	1,527	0	0	0	0	1,527	0	0	0	0	0	0
	TOTAL ACCOUNT 930		35,512	397	12,262	2,033	0	3,632	13,818	3,007	323	41	0	0
931	RENTS (A&G)	SO	7,937	193	2,130	592	0	1,005	3,339	502	156	20	0	0
931	RENTS (A&G)	UT	(1)	0	0	0	0	0	(1)	0	0	0	0	0
931	RENTS (A&G)	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 931		7,936	193	2,130	592	0	1,005	3,339	502	156	20	0	0
935	MAINTENANCE OF GENERAL PLANT	CA	3	3	0	0	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	CN	67	2	22	5	0	5	30	3	1	0	0	0
935	MAINTENANCE OF GENERAL PLANT	ID	80	0	0	0	0	0	0	80	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	OR	372	0	372	0	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	SO	19,670	477	5,280	1,467	0	2,491	8,276	1,244	386	49	0	0
935	MAINTENANCE OF GENERAL PLANT	UT	208	0	0	0	0	0	208	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	WA	38	0	0	38	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	WYP	106	0	0	0	0	106	0	0	0	0	0	0
	TOTAL ACCOUNT 935		20,543	482	5,674	1,509	0	2,601	8,514	1,326	387	49	0	0
	Total Administrative and General Expense		247,977	5,328	69,655	17,594	0	30,745	103,416	16,263	4,429	546	0	0
	Total Operation & Maintenance Expense		2,348,427	57,020	706,381	212,879	0	291,946	927,854	104,488	41,623	6,212	24	0

**B3. DEPRECIATION
EXPENSE**

DEPRECIATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	3102	LAND RIGHTS	CAEE	13	-	-	-	-	3	-	1	-	-	-	-
403	3102	LAND RIGHTS	CAEW	7	0	5	2	-	-	-	-	0	0	-	-
		TOTAL 3102		20	0	5	2	-	3	8	1	0	0	-	-
403	311	STRUCTURES AND IMPROVEMENT	CAEE	16,997	-	-	-	-	3,802	10,785	1,772	539	99	-	-
403	311	STRUCTURES AND IMPROVEMENT	CAEW	5,602	264	4,076	1,262	-	-	-	-	-	-	-	-
		TOTAL 311		22,600	264	4,076	1,262	-	3,802	10,785	1,772	539	99	-	-
403	312	BOILER PLANT EQUIPMENT	CAEE	1,482	-	-	-	-	332	941	155	47	9	-	-
403	312	BOILER PLANT EQUIPMENT	CAEW	(1,482)	(70)	(1,079)	(334)	-	-	-	-	-	-	-	-
403	312	BOILER PLANT EQUIPMENT	CAEE	58,391	-	-	-	-	13,284	37,685	6,193	1,884	345	-	-
403	312	BOILER PLANT EQUIPMENT	CAEW	20,610	973	14,995	4,642	-	-	-	-	-	-	-	-
		TOTAL 312		80,002	903	13,916	4,308	-	13,615	38,626	6,347	1,931	354	-	-
403	314	TURBOGENERATOR UNITS	CAEE	17,267	-	-	-	-	3,862	10,957	1,800	548	100	-	-
403	314	TURBOGENERATOR UNITS	CAEW	6,787	320	4,938	1,529	-	-	-	-	-	-	-	-
		TOTAL 314		24,054	320	4,938	1,529	-	3,862	10,957	1,800	548	100	-	-
403	315	ACCESSORY ELECTRIC EQUIPME	CAEE	7,146	-	-	-	-	1,598	4,534	745	227	42	-	-
403	315	ACCESSORY ELECTRIC EQUIPME	CAEW	1,932	91	1,405	435	-	-	-	-	-	-	-	-
		TOTAL 315		9,077	91	1,405	435	-	1,598	4,534	745	227	42	-	-
403	316	MISCELLANEOUS POWER PLANT	CAEE	649	-	-	-	-	145	412	68	21	4	-	-
403	316	MISCELLANEOUS POWER PLANT	CAEW	183	9	133	41	-	-	-	-	-	-	-	-
		TOTAL 316		832	9	133	41	-	145	412	68	21	4	-	-
		Total DSTM		136,585	1,588	24,474	7,577	-	23,026	65,322	10,734	3,266	599	-	-
403	3302	LAND RIGHTS	CAEE	1	-	-	-	-	0	1	0	0	0	-	-
403	3302	LAND RIGHTS	CAEW	125	6	91	28	-	-	-	-	-	-	-	-
		TOTAL 3302		126	6	91	28	-	0	1	0	0	0	-	-
403	3303	WATER RIGHTS	CAEE	2	-	-	-	-	0	1	0	0	0	-	-
		TOTAL 3303		2	-	-	-	-	0	1	0	0	0	-	-
403	3304	FLOOD RIGHTS	CAEE	2	-	-	-	-	1	2	0	0	0	-	-
403	3304	FLOOD RIGHTS	CAEW	5	0	4	1	-	-	-	-	-	-	-	-
		TOTAL 3304		8	0	4	1	-	1	2	0	0	0	-	-
403	33051	LAND RIGHTS - FISH/WILD/LIFE	CAEW	4	0	3	1	-	-	-	-	-	-	-	-
		TOTAL 33051		4	0	3	1	-	-	-	-	-	-	-	-
403	331	STRUCTURES AND IMPROVE	CAEE	315	-	-	-	-	71	200	33	10	2	-	-
403	331	STRUCTURES AND IMPROVE	CAEW	1,738	82	1,265	392	-	-	-	-	-	-	-	-
		TOTAL 331		2,053	82	1,265	392	-	71	200	33	10	2	-	-
403	332	"RESERVOIRS, DAMS & WATERW/	CAEE	1,579	-	-	-	-	353	1,002	165	50	9	-	-
403	332	"RESERVOIRS, DAMS & WATERW/	CAEW	5,570	263	4,053	1,255	-	-	-	-	-	-	-	-
		TOTAL 332		7,150	263	4,053	1,255	-	353	1,002	165	50	9	-	-

DEPRECIATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	333	"WATER WHEELS, TURB & GENER	CAEE	484	-	-	-	-	108	307	50	15	3	-	-
403	333	"WATER WHEELS, TURB & GENER	CAEW	1,709	81	1,244	385	-	-	-	-	-	-	-	-
		TOTAL 333		2,193	81	1,244	385		108	307	50	15	3		
403	334	ACCESSORY ELECTRIC EQUIPME	CAEE	252	-	-	-	-	56	160	26	8	1	-	-
403	334	ACCESSORY ELECTRIC EQUIPME	CAEW	908	43	661	205	-	-	-	-	-	-	-	-
		TOTAL 334		1,160	43	661	205		56	160	26	8	1		
403	335	MISC POWER PLANT EQUIP	CAEE	10	-	-	-	-	2	6	1	0	0	-	-
403	335	MISC POWER PLANT EQUIP	CAEW	66	3	48	15	-	-	-	-	-	-	-	-
		TOTAL 335		76	3	48	15		2	6	1	0	0		
403	336	"ROADS, RAILROADS & BRIDGES"	CAEE	38	-	-	-	-	8	24	4	1	0	-	-
403	336	"ROADS, RAILROADS & BRIDGES"	CAEW	265	13	193	60	-	-	-	-	-	-	-	-
		TOTAL 336		303	13	193	60		8	24	4	1	0		
		Hydro Depreciation Expense		13,075	491	7,560	2,340		600	1,703	280	85	16		
403	3402	LAND RIGHTS	CAEE	0	-	-	-	-	0	0	0	0	0	-	-
		TOTAL 3402		0					0	0	0	0	0		
403	3403	WATER RIGHTS - OTHER	CAEE	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
		TOTAL 3403		(0)					(0)	(0)	(0)	(0)	(0)		
403	341	STRUCTURES & IMPROVEMENTS	CAEE	497	-	-	-	-	111	315	52	16	3	-	-
403	341	STRUCTURES & IMPROVEMENTS	CAEW	374	18	272	84	-	-	-	-	-	-	-	-
		TOTAL 341		871	18	272	84		111	315	52	16	3		
403	342	"FUEL HOLDERS, PRODUCERS, AC	CAEE	159	-	-	-	-	36	101	17	5	1	-	-
403	342	"FUEL HOLDERS, PRODUCERS, AC	CAEW	21	1	15	5	-	-	-	-	-	-	-	-
		TOTAL 342		180	1	15	5		36	101	17	5	1		
403	343	PRIME MOVERS	CAEE	6,369	-	-	-	-	1,425	4,042	664	202	37	-	-
403	343	PRIME MOVERS	CAEW	2,937	139	2,137	662	-	-	-	-	-	-	-	-
		TOTAL 343		9,307	139	2,137	662		1,425	4,042	664	202	37		
403	344	GENERATORS	CAEE	1,351	-	-	-	-	302	857	141	43	8	-	-
403	344	GENERATORS	CAEW	1,166	55	849	263	-	-	-	-	-	-	-	-
		TOTAL 344		2,517	55	849	263		302	857	141	43	8		
403	345	ACCESSORY ELECTRIC EQUIPME	CAEE	497	-	-	-	-	111	315	52	16	3	-	-
403	345	ACCESSORY ELECTRIC EQUIPME	CAEW	266	13	194	60	-	-	-	-	-	-	-	-
		TOTAL 345		763	13	194	60		111	315	52	16	3		
403	346	MISCELLANEOUS PWR PLANT EQ	CAEE	34	-	-	-	-	8	21	4	1	0	-	-
403	346	MISCELLANEOUS PWR PLANT EQ	CAEW	15	1	11	3	-	-	-	-	-	-	-	-
		TOTAL 346		49	1	11	3		8	21	4	1	0		

DEPRECIATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
Total DOTP		Other Depreciation Expense		13,687	226	3,478	1,077		1,992	5,651	929	283	52		
403	3502	LAND RIGHTS	CAEE	445	-	-	-	-	100	283	46	14	3	-	-
403	3502	LAND RIGHTS	CAEW	346	16	252	78	-	-	-	-	-	-	-	-
		TOTAL 3502		791	16	252	78		100	283	46	14	3		
403	352	STRUCTURES & IMPROVEMENTS	CAEE	584	-	-	-	-	131	370	61	19	3	-	-
403	352	STRUCTURES & IMPROVEMENTS	CAEW	269	13	196	61	-	-	-	-	-	-	-	-
		TOTAL 352		853	13	196	61		131	370	61	19	3		
403	353	STATION EQUIPMENT	CAEE	11,139	-	-	-	-	2,491	7,068	1,161	353	65	-	-
403	353	STATION EQUIPMENT	CAEW	5,230	247	3,805	1,178	-	-	-	-	-	-	-	-
403	353	STATION EQUIPMENT	SG	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL 353		16,369	247	3,805	1,178		2,491	7,068	1,161	353	65		
403	3534	STATION EQUIP. STEP-UP TRANS.	CAEE	682	-	-	-	-	155	439	72	22	4	-	-
403	3534	STATION EQUIP. STEP-UP TRANS.	CAEW	466	22	339	105	-	-	-	-	-	-	-	-
		TOTAL 3534		1,159	22	339	105		155	439	72	22	4		
403	354	TOWERS AND FIXTURES	CAEE	3,908	-	-	-	-	874	2,480	407	124	23	-	-
403	354	TOWERS AND FIXTURES	CAEW	3,882	183	2,825	875	-	-	-	-	-	-	-	-
		TOTAL 354		7,790	183	2,825	875		874	2,480	407	124	23		
403	355	POLES AND FIXTURES	CAEE	8,493	-	-	-	-	1,900	5,389	886	269	49	-	-
403	355	POLES AND FIXTURES	CAEW	4,238	200	3,083	955	-	-	-	-	-	-	-	-
		TOTAL 355		12,731	200	3,083	955		1,900	5,389	886	269	49		
403	356	OVERHEAD CONDUCTORS & DEV	CAEE	7,178	-	-	-	-	1,605	4,555	748	228	42	-	-
403	356	OVERHEAD CONDUCTORS & DEV	CAEW	5,974	282	4,346	1,345	-	-	-	-	-	-	-	-
		TOTAL 356		13,151	282	4,346	1,345		1,605	4,555	748	228	42		
403	357	UNDERGROUND CONDUIT	CAEE	76	-	-	-	-	17	48	8	2	0	-	-
403	357	UNDERGROUND CONDUIT	CAEW	1	0	1	0	-	-	-	-	-	-	-	-
		TOTAL 357		76	0	1	0		17	48	8	2	0		
403	358	UNDERGROUND CONDUCTORS &	CAEE	97	-	-	-	-	22	62	10	3	1	-	-
403	358	UNDERGROUND CONDUCTORS &	CAEW	0	0	0	0	-	-	-	-	-	-	-	-
		TOTAL 358		98	0	0	0		22	62	10	3	1		
403	359	ROADS AND TRAILS	CAEE	70	-	-	-	-	16	44	7	2	0	-	-
403	359	ROADS AND TRAILS	CAEW	92	4	67	21	-	-	-	-	-	-	-	-
		TOTAL 359		161	4	67	21		16	44	7	2	0		
Total DTRN		Transmission Depreciation Expense		53,180	968	14,913	4,617		7,310	20,738	3,408	1,037	190		
403	3602	LAND RIGHTS	CA	14	14	-	-	-	-	-	-	-	-	-	-
403	3602	LAND RIGHTS	ID	17	-	-	-	-	-	-	17	-	-	-	-
403	3602	LAND RIGHTS	OR	60	-	60	-	-	-	-	-	-	-	-	-
403	3602	LAND RIGHTS	UT	113	-	-	-	-	-	113	-	-	-	-	-

DEPRECIATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	3602	LAND RIGHTS	WA	6	-	-	6	-	-	-	-	-	-	-	-
403	3602	LAND RIGHTS	WYP	35	-	-	-	-	35	-	-	-	-	-	-
403	3602	LAND RIGHTS	WYU	24	-	-	-	-	-	-	-	24	-	-	-
		TOTAL 3602		270	14	60	6	-	35	113	17	24	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	CA	29	29	-	-	-	-	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	ID	14	-	-	-	-	-	-	14	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	OR	200	-	200	-	-	-	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	UT	369	-	-	-	-	-	369	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	WA	30	-	-	30	-	-	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	WYP	114	-	-	-	-	114	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	WYU	4	-	-	-	-	-	-	-	4	-	-	-
		TOTAL 361		761	29	200	30	-	114	369	14	4	-	-	-
403	362	STATION EQUIPMENT	CA	295	295	-	-	-	-	-	-	-	-	-	-
403	362	STATION EQUIPMENT	ID	362	-	-	-	-	-	-	362	-	-	-	-
403	362	STATION EQUIPMENT	OR	3,573	-	3,573	-	-	-	-	-	-	-	-	-
403	362	STATION EQUIPMENT	UT	5,813	-	-	-	-	-	5,813	-	-	-	-	-
403	362	STATION EQUIPMENT	WA	1,051	-	-	1,051	-	-	-	-	-	-	-	-
403	362	STATION EQUIPMENT	WYP	1,967	-	-	-	-	1,967	-	-	-	-	-	-
403	362	STATION EQUIPMENT	WYU	110	-	-	-	-	-	-	-	110	-	-	-
		TOTAL 362		13,171	295	3,573	1,051	-	1,967	5,813	362	110	-	-	-
403	363	STORAGE BATTERY EQUIPMENT	UT	66	-	-	-	-	-	66	-	-	-	-	-
		TOTAL 363		66	-	-	-	-	-	66	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	CA	1,557	1,557	-	-	-	-	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	ID	1,887	-	-	-	-	-	-	1,887	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	OR	11,750	-	11,750	-	-	-	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	UT	9,319	-	-	-	-	-	9,319	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	WA	3,867	-	-	3,867	-	-	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	WYP	2,947	-	-	-	-	2,947	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	WYU	645	-	-	-	-	-	-	-	645	-	-	-
		TOTAL 364		31,973	1,557	11,750	3,867	-	2,947	9,319	1,887	645	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVI	CA	777	777	-	-	-	-	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVI	ID	845	-	-	-	-	-	-	845	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVI	OR	6,280	-	6,280	-	-	-	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVI	UT	4,743	-	-	-	-	-	4,743	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVI	WA	1,245	-	-	1,245	-	-	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVI	WYP	1,762	-	-	-	-	1,762	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVI	WYU	238	-	-	-	-	-	-	-	238	-	-	-
		TOTAL 365		15,890	777	6,280	1,245	-	1,762	4,743	845	238	-	-	-
403	366	UNDERGROUND CONDUIT	CA	362	362	-	-	-	-	-	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	ID	143	-	-	-	-	-	-	143	-	-	-	-
403	366	UNDERGROUND CONDUIT	OR	1,977	-	1,977	-	-	-	-	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	UT	2,992	-	-	-	-	-	2,992	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	WA	227	-	-	227	-	-	-	-	-	-	-	-

DEPRECIATION EXPENSE
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands
Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	366	UNDERGROUND CONDUIT	WYP	222	-	-	-	-	222	-	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	WYU	82	-	-	-	-	-	-	-	82	-	-	-
		TOTAL 366		6,004	362	1,977	227	-	222	2,992	143	82	-	-	-
403	367	UNDERGROUND CONDUCTORS &	CA	330	330	-	-	-	-	-	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS &	ID	431	-	-	-	-	-	-	431	-	-	-	-
403	367	UNDERGROUND CONDUCTORS &	OR	2,833	-	2,833	-	-	-	-	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS &	UT	7,740	-	-	-	-	-	7,740	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS &	WA	388	-	-	388	-	-	-	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS &	WYP	518	-	-	-	-	518	-	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS &	WYU	362	-	-	-	-	-	-	362	-	-	-	-
		TOTAL 367		12,602	330	2,833	388	-	518	7,740	431	362	-	-	-
403	368	LINE TRANSFORMERS	CA	1,519	1,519	-	-	-	-	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	ID	1,273	-	-	-	-	-	-	1,273	-	-	-	-
403	368	LINE TRANSFORMERS	OR	8,595	-	8,595	-	-	-	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	UT	6,962	-	-	-	-	-	6,962	-	-	-	-	-
403	368	LINE TRANSFORMERS	WA	1,692	-	-	1,692	-	-	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	WYP	1,385	-	-	-	-	1,385	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	WYU	217	-	-	-	-	-	-	-	217	-	-	-
		TOTAL 368		21,643	1,519	8,595	1,692	-	1,385	6,962	1,273	217	-	-	-
403	369	SERVICES	CA	367	367	-	-	-	-	-	-	-	-	-	-
403	369	SERVICES	ID	449	-	-	-	-	-	-	449	-	-	-	-
403	369	SERVICES	OR	3,081	-	3,081	-	-	-	-	-	-	-	-	-
403	369	SERVICES	UT	3,212	-	-	-	-	-	3,212	-	-	-	-	-
403	369	SERVICES	WA	743	-	-	743	-	-	-	-	-	-	-	-
403	369	SERVICES	WYP	543	-	-	-	-	543	-	-	-	-	-	-
403	369	SERVICES	WYU	115	-	-	-	-	-	-	-	115	-	-	-
		TOTAL 369		8,510	367	3,081	743	-	543	3,212	449	115	-	-	-
403	370	METERS	CA	137	137	-	-	-	-	-	-	-	-	-	-
403	370	METERS	ID	457	-	-	-	-	-	-	457	-	-	-	-
403	370	METERS	OR	2,077	-	2,077	-	-	-	-	-	-	-	-	-
403	370	METERS	UT	2,739	-	-	-	-	-	2,739	-	-	-	-	-
403	370	METERS	WA	490	-	-	490	-	-	-	-	-	-	-	-
403	370	METERS	WYP	378	-	-	-	-	378	-	-	-	-	-	-
403	370	METERS	WYU	87	-	-	-	-	-	-	-	87	-	-	-
		TOTAL 370		6,366	137	2,077	490	-	378	2,739	457	87	-	-	-
403	371	INSTALL ON CUSTOMERS PREMIS	CA	13	13	-	-	-	-	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMIS	ID	7	-	-	-	-	-	-	7	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMIS	OR	97	-	97	-	-	-	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMIS	UT	212	-	-	-	-	-	212	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMIS	WA	20	-	-	20	-	-	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMIS	WYP	29	-	-	-	-	29	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMIS	WYU	5	-	-	-	-	-	-	-	5	-	-	-
		TOTAL 371		383	13	97	20	-	29	212	7	5	-	-	-

DEPRECIATION EXPENSE

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands
Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	372	LEASED PROP ON CUST PREMISE	0	-	-	-	-	-	-	0	-	-	-	-
403	372	LEASED PROP ON CUST PREMISE	1	-	-	-	-	-	1	-	-	-	-	-
		TOTAL 372	1						1	0				
403	373	STREET LIGHTING & SIGNAL SYS1	27	27	-	-	-	-	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYS1	31	-	-	-	-	-	-	31	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYS1	509	-	509	-	-	-	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYS1	1,378	-	-	-	-	-	1,378	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYS1	108	-	-	108	-	-	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYS1	157	-	-	-	-	157	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYS1	55	-	-	-	-	-	-	-	55	-	-	-
		TOTAL 373	2,266	27	509	108		157	1,378	31	55			
		Distribution Depreciation Expense	119,906	5,428	41,032	9,867		10,058	45,661	5,916	1,944			
403	3892	LAND RIGHTS	0	-	-	-	-	-	-	0	-	-	-	-
403	3892	LAND RIGHTS	0	0	0	0	-	0	0	0	0	0	0	-
403	3892	LAND RIGHTS	1	-	-	-	-	-	1	-	-	-	-	-
403	3892	LAND RIGHTS	1	0	0	0	-	0	1	0	0	0	0	-
		TOTAL 3892	1	0	0	0		0	1	0	0	0	0	
403	390	STRUCTURES AND IMPROVEMEN	32	32	-	-	-	-	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	79	-	-	-	-	18	50	8	3	0	-	-
403	390	STRUCTURES AND IMPROVEMEN	19	1	14	4	-	-	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	187	5	61	14	-	13	85	8	2	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	227	-	-	-	-	-	-	227	-	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	398	-	398	-	-	-	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	31	1	9	3	-	4	12	2	1	0	-	-
403	390	STRUCTURES AND IMPROVEMEN	1,801	44	484	134	-	228	758	114	35	4	-	-
403	390	STRUCTURES AND IMPROVEMEN	844	-	-	-	-	-	844	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	408	-	-	408	-	-	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	58	-	-	-	-	58	-	-	58	-	-	-
403	390	STRUCTURES AND IMPROVEMEN	58	-	-	-	-	-	-	-	-	-	-	-
		TOTAL 390	4,142	82	965	563		320	1,749	359	98	5		
403	3903	STRUCTURES & IMPROVEMENTS	2	2	-	-	-	-	0	0	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	0	-	-	-	-	0	-	-	0	0	-	-
403	3903	STRUCTURES & IMPROVEMENTS	0	0	0	0	-	-	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	57	2	19	4	-	4	26	2	1	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	4	-	-	-	-	-	-	4	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	49	-	49	-	-	-	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	1	0	0	0	-	0	0	0	0	0	-	-
403	3903	STRUCTURES & IMPROVEMENTS	580	14	156	43	-	73	244	37	11	1	-	-
403	3903	STRUCTURES & IMPROVEMENTS	20	-	-	-	-	-	20	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	3	-	-	3	-	-	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	19	-	-	-	-	19	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS	0	-	-	-	-	-	-	-	0	-	-	-
		TOTAL 3903	736	17	224	51		97	291	43	12	1		

DEPRECIATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	391	OFFICE FURNITURE	CA	6	6	-	-	-	-	-	-	-	-	-	-
403	391	OFFICE FURNITURE	CAEE	125	-	-	-	-	28	79	13	4	1	-	-
403	391	OFFICE FURNITURE	CAEW	37	2	27	8	-	-	-	-	-	-	-	-
403	391	OFFICE FURNITURE	CN	95	3	31	7	-	7	43	4	1	-	-	-
403	391	OFFICE FURNITURE	ID	10	-	-	-	-	-	-	10	-	-	-	-
403	391	OFFICE FURNITURE	OR	141	-	141	-	-	-	-	-	-	-	-	-
403	391	OFFICE FURNITURE	SE	1	0	0	0	-	0	0	0	0	0	-	-
403	391	OFFICE FURNITURE	SG	1	0	0	0	-	0	0	0	0	0	-	-
403	391	OFFICE FURNITURE	SO	1,104	27	296	82	-	140	465	70	22	3	-	-
403	391	OFFICE FURNITURE	UT	52	-	-	-	-	-	52	-	-	-	-	-
403	391	OFFICE FURNITURE	WA	32	-	-	32	-	-	-	-	-	-	-	-
403	391	OFFICE FURNITURE	WYP	56	-	-	-	-	56	-	-	-	-	-	-
403	391	OFFICE FURNITURE	WYU	4	-	-	-	-	-	-	-	4	-	-	-
		TOTAL 391		1,664	38	495	130	-	230	639	97	31	3	-	-
403	3911	COMPUTER EQUIPMENT - MAINFF	SO	936	23	251	70	-	119	394	59	18	2	-	-
		TOTAL 3911		936	23	251	70	-	119	394	59	18	2	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	CA	40	40	-	-	-	-	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	CAEE	557	-	-	-	-	125	353	58	18	3	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	CAEW	102	5	74	23	-	-	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	CN	803	22	263	60	-	55	364	32	7	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	ID	154	-	-	-	-	-	-	154	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	OR	588	-	588	-	-	-	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	SE	30	1	8	3	-	4	12	2	1	0	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	SG	7	0	2	1	-	1	3	0	0	0	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	SO	10,880	264	2,920	811	-	1,378	4,578	688	214	27	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	UT	647	-	-	-	-	-	647	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	WA	149	-	-	149	-	-	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	WYP	354	-	-	-	-	354	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSOI	WYU	43	-	-	-	-	-	-	-	43	-	-	-
		TOTAL 3912		14,353	331	3,856	1,047	-	1,916	5,956	934	283	30	-	-
403	3913	OFFICE EQUIPMENT	CA	2	2	-	-	-	-	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	CAEE	62	-	-	-	-	14	39	6	2	0	-	-
403	3913	OFFICE EQUIPMENT	CAEW	4	0	3	1	-	-	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	CN	8	0	3	1	-	1	4	0	0	-	-	-
403	3913	OFFICE EQUIPMENT	ID	1	-	-	-	-	-	-	1	-	-	-	-
403	3913	OFFICE EQUIPMENT	OR	26	-	26	-	-	-	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	SE	0	0	0	0	-	0	0	0	0	0	-	-
403	3913	OFFICE EQUIPMENT	SG	0	0	0	0	-	0	0	0	0	0	-	-
403	3913	OFFICE EQUIPMENT	SO	142	3	38	11	-	18	60	9	3	0	-	-
403	3913	OFFICE EQUIPMENT	UT	36	-	-	-	-	-	36	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	WA	9	-	-	9	-	-	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	WYP	8	-	-	-	-	8	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	WYU	3	-	-	-	-	-	-	-	3	-	-	-
		TOTAL 3913		301	6	70	21	-	41	139	17	7	1	-	-

DEPRECIATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	393	STORES EQUIPMENT	CA	6	6	-	-	-	-	74	12	4	1	-	-
403	393	STORES EQUIPMENT	CAEE	117	-	-	-	-	26	-	-	-	-	-	-
403	393	STORES EQUIPMENT	CAEW	18	1	13	4	-	-	-	23	-	-	-	-
403	393	STORES EQUIPMENT	ID	23	-	-	-	-	-	-	-	-	-	-	-
403	393	STORES EQUIPMENT	OR	90	-	90	-	-	-	-	-	-	-	-	-
403	393	STORES EQUIPMENT	SG	2	0	0	0	-	0	1	0	0	0	-	-
403	393	STORES EQUIPMENT	SO	29	1	8	2	-	4	12	2	1	0	-	-
403	393	STORES EQUIPMENT	UT	151	-	-	-	-	-	151	-	-	-	-	-
403	393	STORES EQUIPMENT	WA	20	-	-	20	-	-	-	-	-	-	-	-
403	393	STORES EQUIPMENT	WYP	39	-	-	-	-	39	-	-	-	-	-	-
403	393	STORES EQUIPMENT	WYU	11	-	-	-	-	-	-	-	11	-	-	-
		TOTAL 393		505	8	111	26	-	69	238	37	15	1	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	CA	25	25	-	-	-	-	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	CAEE	858	-	-	-	-	192	544	89	27	5	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	CAEW	201	10	146	45	-	-	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	ID	59	-	-	-	-	-	-	59	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	OR	367	-	367	-	-	-	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SE	2	0	1	0	-	0	1	0	0	0	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SG	1	0	0	0	-	0	1	0	0	0	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SO	189	5	51	14	-	24	79	12	4	0	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	UT	487	-	-	-	-	-	487	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	WA	93	-	-	93	-	-	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	WYP	143	-	-	-	-	143	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	WYU	29	-	-	-	-	-	-	-	29	-	-	-
		TOTAL 394		2,454	40	565	152	-	359	1,112	160	60	5	-	-
403	395	LABORATORY EQUIPMENT	CA	13	13	-	-	-	-	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	CAEE	238	-	-	-	-	53	151	25	8	1	-	-
403	395	LABORATORY EQUIPMENT	CAEW	63	3	46	14	-	-	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	ID	46	-	-	-	-	-	-	46	-	-	-	-
403	395	LABORATORY EQUIPMENT	OR	434	-	434	-	-	-	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	SE	2	0	1	0	-	0	1	0	0	0	-	-
403	395	LABORATORY EQUIPMENT	SG	2	0	1	0	-	0	1	0	0	0	-	-
403	395	LABORATORY EQUIPMENT	SO	274	7	73	20	-	35	115	17	5	1	-	-
403	395	LABORATORY EQUIPMENT	UT	359	-	-	-	-	-	359	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	WA	89	-	-	89	-	-	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	WYP	155	-	-	-	-	155	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	WYU	47	-	-	-	-	-	-	-	47	-	-	-
		TOTAL 395		1,724	23	555	124	-	244	627	88	60	2	-	-
403	397	COMMUNICATION EQUIPMENT	CAEE	16	-	-	-	-	3	10	2	0	0	-	-
403	397	COMMUNICATION EQUIPMENT	CAEW	(16)	(1)	(11)	(3)	-	-	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	CA	124	124	-	-	-	-	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	CAEE	2,059	-	-	-	-	461	1,306	215	65	12	-	-
403	397	COMMUNICATION EQUIPMENT	CAEW	1,234	58	898	278	-	-	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	CN	282	8	92	21	-	19	128	11	2	-	-	-
403	397	COMMUNICATION EQUIPMENT	DGP	0	0	0	0	-	0	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	ID	281	-	-	-	-	-	-	281	-	-	-	-

DEPRECIATION EXPENSE

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands
Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
403	397	COMMUNICATION EQUIPMENT	OR	2,104		2,104									
403	397	COMMUNICATION EQUIPMENT	SE	2	0	1	0		0	1	0	0	0		
403	397	COMMUNICATION EQUIPMENT	SG	215	4	61	18		28	86	14	4	1		
403	397	COMMUNICATION EQUIPMENT	SO	2,517	61	676	188		319	1,059	159	49	6		
403	397	COMMUNICATION EQUIPMENT	UT	1,306						1,306					
403	397	COMMUNICATION EQUIPMENT	WA	485			485								
403	397	COMMUNICATION EQUIPMENT	WYP	776					776						
403	397	COMMUNICATION EQUIPMENT	WYU	140								140			
		TOTAL 397		11,524	254	3,820	987		1,606	3,895	682	261	19		
403	3972	MOBILE RADIO EQUIPMENT	CA	7	7										
403	3972	MOBILE RADIO EQUIPMENT	CAEE	26					6	17	3	1	0		
403	3972	MOBILE RADIO EQUIPMENT	CAEW	29	1	21	6								
403	3972	MOBILE RADIO EQUIPMENT	ID	10							10				
403	3972	MOBILE RADIO EQUIPMENT	OR	245		245									
403	3972	MOBILE RADIO EQUIPMENT	SG	3	0	1	0		0	1	0	0	0		
403	3972	MOBILE RADIO EQUIPMENT	SO	156	4	42	12		20	66	10	3	0		
403	3972	MOBILE RADIO EQUIPMENT	UT	94						94					
403	3972	MOBILE RADIO EQUIPMENT	WA	46			46								
403	3972	MOBILE RADIO EQUIPMENT	WYP	49					49						
403	3972	MOBILE RADIO EQUIPMENT	WYU	3								3			
		TOTAL 3972		669	12	309	65		75	178	23	7	1		
403	398	MISCELLANEOUS EQUIPMENT	CA	0	0										
403	398	MISCELLANEOUS EQUIPMENT	CAEE	42					9	27	4	1	0		
403	398	MISCELLANEOUS EQUIPMENT	CAEW	15	1	11	3								
403	398	MISCELLANEOUS EQUIPMENT	CN	8	0	3	1		1	4	0	0			
403	398	MISCELLANEOUS EQUIPMENT	ID	2							2				
403	398	MISCELLANEOUS EQUIPMENT	OR	19		19									
403	398	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0		0	0	0	0	0		
403	398	MISCELLANEOUS EQUIPMENT	SG	0	0	0	0		0	0	0	0	0		
403	398	MISCELLANEOUS EQUIPMENT	SO	151	4	41	11		19	64	10	3	0		
403	398	MISCELLANEOUS EQUIPMENT	UT	14						14					
403	398	MISCELLANEOUS EQUIPMENT	WA	4			4								
403	398	MISCELLANEOUS EQUIPMENT	WYP	7					7						
403	398	MISCELLANEOUS EQUIPMENT	WYU	1								1			
		TOTAL 398		265	5	73	20		36	109	17	5	1		
		Total DGEN		39,275	838	11,294	3,255		5,112	15,328	2,517	859	72		
4039999	515202	Natural Gas Exp Offset - Cap Lease I	CAEE	(116)					(26)	(73)	(12)	(4)	(1)		
4039999	540150	Rent Expense Offset - Capital Lease I	OR	(42)		(42)									
4039999	540150	Rent Expense Offset - Capital Lease I	SO	52	1	14	4		7	22	3	1	0		
4039999	540150	Rent Expense Offset - Capital Lease I	WYP	(35)					(35)						
4039999	565460	Depreciation - Capital Leases	CAEE	116					26	73	12	4	1		
4039999	565460	Depreciation - Capital Leases	OR	42		42			(7)	(22)	(3)	(1)	(0)		
4039999	565460	Depreciation - Capital Leases	SO	(52)	(1)	(14)	(4)		35						
4039999	565460	Depreciation - Capital Leases	WYP	35											
		4039999 Total		-	(0)	(0)	(0)		0	0	0	(0)	(0)		

DEPRECIATION EXPENSE

**Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands**

**Period Beginning: April 2005
Period Ending: March 2006**

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
		Grand Total		375,708	9,538	102,751	28,733	-	48,098	154,403	23,783	7,473	928	-	-

**B4. AMORTIZATION
EXPENSE**

AMORTIZATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
404	301	ORGANIZATION	CA	35	35										
404	301	ORGANIZATION	ID	80						498	80				
404	301	ORGANIZATION	UT	498											
404	301	ORGANIZATION	WYP	156					156						
404	301	ORGANIZATION	WYU	66						498	80	66			
		TOTAL 301		834	35				156	498	80	66			
404	302	FRANCHISES AND CONSENTS	CAEE	543						344	57	17			
404	302	FRANCHISES AND CONSENTS	CAEW	2,733	129	1,989	616								
404	302	FRANCHISES AND CONSENTS	ID	20							20				
		TOTAL 302		3,296	129	1,989	616		121	344	77	17	3		
404	303	MISCELLANEOUS INTANGIBLE PLANT	CAEE	17						11	2	1			
404	303	MISCELLANEOUS INTANGIBLE PLANT	CAEW	1,115	53	811	251								
404	303	MISCELLANEOUS INTANGIBLE PLANT	OR	2		2									
404	303	MISCELLANEOUS INTANGIBLE PLANT	SG	294	5	10	25		38	118	18	5			
404	303	MISCELLANEOUS INTANGIBLE PLANT	SO	39	1	13	4		5	16	2	1			
404	303AFPR	AUTOMATE POLE CARD SYSTEM	SO	47	1	13	4		6	20	3	1			
404	303APOGE	APOGEE - ENERGY EXCHANGE PROGRAM	SO	102	2	27	8		13	43	6	2			
404	303AWAIR	AUTOMATED WORKERS ACCIDENT/INCIDENT REPO	SO	125	3	34	9		16	29	8	2			
404	303BOT	BULK LOAD DATA TOOL	SO	68	2	18	5		9	29	4	1			
404	303BRCD	BARCODE SYSTEM	SO	22	1	6	2		3	9	1	0			
404	303BISC	BUSINESS CONTINUANCE PROJECT	SO	22	1	6	2		3	9	1	0			
404	303CADOP	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	1,125	27	302	84		142	473	71	22			
404	303CALLC	CALL CENTER PERFORMANCE SOFTWARE	SO	1,023	25	275	76		130	431	65	20			
404	303CALLC	CALL CENTER PERFORMANCE SOFTWARE	SO	229	6	61	17		29	96	14	4			
404	303CBT	COMPUTER BASED TRAINING (GBT)	SO	106	3	29	8		13	45	5	2			
404	303CCO	2003 COO OPEX MACHINE SOFTWARE	SO	83	2	22	25		10	35	5	2			
404	303CMPSS	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	329	8	88	25		42	138	21	6			
404	303COGNO	ENTERPRISE DATA WRHSE - BI RPTG TOOL	CAEE	3					1	2	0	0			
404	303CRAIG	CRAIG PLANT MAINT MGT SYSTEM	SO	321	8	86	24		41	135	20	6			
404	303CSF	CUSTOMER SERVICE SYSTEM (CSS)	SO	21	78	947	217		109	1,307	116	25			
404	303CSS	CTHAS - C&T HEDGING ACCT	CN	21	0	6	2		3	9	1	0			
404	303CTHAS	DISASTER RECOVERY PROJECT	SG	216	5	58	16		27	91	14	4			
404	303DISR	DISPATCH MANAGEMENT SYSTEM	SO	72	2	19	5		9	30	5	1			
404	303DMS	DWHS - DATA WAREHOUSE	SO	235	6	63	18		30	99	15	5			
404	303DWH	ENGINEERING SUPPORT EST CONSOL PROJECT	SO	4	1	1	0		1	2	2	0			
404	303ECAD	ENGINEERING DOCUMENT MGT SYSTEM	SO	35	0	9	3		4	15	2	1			
404	303EDMS	ENERGY LOAN INFORMATION SYSTEM	SO	878	21	236	65		111	369	56	17			
404	303EDW	ENERGY LOAN INFORMATION SYSTEM	SO	15	0	4	1		2	6	1	0			
404	303ELI	EMC DASD SOFTWARE	SO	80	2	21	6		10	34	5	2			
404	303EMC	ENERGY MANAGEMENT SYSTEM SOFTWARE	SO	209	5	56	16		26	88	13	4			
404	303EMS	ENDEAVOR PROGRAM LIBRARY	SO	3	0	1	0		0	1	0	0			
404	303END	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	105	3	28	8		13	44	7	2			
404	303EPASS	EXPENDITURE PRIORITIZATION TOOL	SO	48	1	13	4		6	20	3	1			
404	303EPWS	ELECTRONIC TAGGING OUTAGE MANAGEMENT SYSTEM	SO	321	8	86	24		41	135	20	20			
404	303ETAG	EQUIPMENT TRACKING SYSTEM	SO	616	15	165	46		78	259	39	12			
404	303ETS	FRANCHISE TAX SYSTEM	SO	14	0	4	1		2	6	0	0			
404	303FLT	FUEL MANAGEMENT SYSTEM	SO	7	0	2	1		1	3	0	0			
404	303FMS	FACILITY PRO METER READING SVST - HRP REP	SO	582	14	156	43		74	245	37	11			
404	303FNP	FACILITY INSPECTION REPORTING SYSTEM	SO	94	3	38	11		18	60	9	3			
404	303FPI	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	1,658	40	445	124		210	698	105	33			
404	303GIS	2002 GRID NET POWER COST MODELING	SO	1					6	0	0	0			
404	303GRID	HAYDEN - VIBRATION SOFTWARE	CAEE	47	1	13	4		6	20	3	1			
404	303HAYD	RECRUIT SOFT APPLICANT TRACKING SYS INTER	SO	72	2	19	5		10	30	5	2			
404	303HRATS	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	81	10	22	6		9	34	5	1			
404	303HREN	INTEGRATED COST MGT STRUCTURE	SO	421	2	28	8		53	177	27	8			
404	303ICM	INTEGATED MANAGEMENT ANALYSIS PROGRAM	SO	103	2	9	3		4	15	2	1			
404	303IMAP	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	35	1	10	3		5	15	2	1			
404	303IMSRE	INTELLISYNC ANYWHERE	SO	37	1	10	3		5	15	2	1			
404	303INTEL	JURISDICTIONAL ALLOC REPORT SYSTEM	SO	1											
404	303JARS														

AMORTIZATION EXPENSE
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands
Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutcl
404	3033TU	FACILITY JOINT USE SOFTWARE	SO	3	0	1	0	-	0	1	0	0	0	-	-
404	3033TU	POLE CONTRACT RENTAL SYSTEM	SO	2	0	1	0	-	0	1	0	0	0	-	-
404	303KPI	KEY PERFORMANCE INDICATOR DASHBOARD	SO	198	5	53	15	-	25	83	13	4	0	-	-
404	303KWH	KIWH HISTORICAL DATA COLLECTION	SO	15	0	4	1	-	2	6	1	0	0	-	-
404	303KWI	FINANCIAL FORECAST INTEGRATION	SO	79	2	21	6	-	10	33	5	2	0	-	-
404	303MACE	MACE - MAPPING & CONNECTIVITY ENABLER	SO	238	6	64	18	-	30	100	15	5	1	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEE	0	-	-	-	-	0	0	0	0	0	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEW	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CA	0	0	-	-	-	34	98	16	5	1	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEE	154	17	261	81	-	-	-	2	0	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEW	358	1	16	4	-	3	22	0	0	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CN	48	-	-	-	-	-	-	0	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	ID	0	-	-	-	-	-	-	0	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	OR	0	-	-	-	-	-	-	0	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	SE	3	0	1	0	-	0	1	0	0	0	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	SO	4,458	108	1,197	332	-	565	1,876	282	88	11	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	UT	10	-	-	-	-	-	10	-	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	WA	1	-	-	-	-	0	-	-	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	WYP	2,465	60	662	184	-	312	1,037	156	48	6	-	-
404	303MOIP	MID OFFICE IMPROVEMENT PROJECT	SE	91	2	25	8	-	13	36	6	2	0	-	-
404	303NOVEL	NOVELL LICENSES	SE	11	0	3	1	-	1	5	1	0	0	-	-
404	303OCHIP	OUTAGE CALL HANDLING INTEGRATION	SO	396	10	106	30	-	50	167	25	8	1	-	-
404	303OPFP	OFFICE XP SOFTWARE	SO	288	7	77	21	-	37	121	18	6	1	-	-
404	303OLEE	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	157	4	42	12	-	20	66	10	3	0	-	-
404	303OWS	OPERATIONS VISUALIZATION SYSTEM	SO	130	3	35	10	-	16	55	8	3	0	-	-
404	303ORVIS	OPERATIONS VISUALIZATION SYSTEM	SO	150	1	13	4	-	6	21	3	1	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	151	4	41	11	-	19	63	10	3	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	6	0	2	0	-	1	3	0	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	440	11	118	33	-	56	185	28	9	1	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	359	9	96	27	-	45	151	23	7	1	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	288	2	24	7	-	11	38	10	2	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	155	4	42	12	-	20	65	10	3	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	105	3	28	8	-	13	44	7	2	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	133	3	36	10	-	17	56	8	3	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	(63)	(2)	(17)	(5)	-	(8)	(27)	(4)	(1)	(0)	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	1	0	0	0	-	0	0	0	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	9	0	2	1	-	1	4	1	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	198	5	53	15	-	25	83	13	4	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	575	14	154	43	-	73	242	36	11	1	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	180	4	48	13	-	23	76	11	4	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	9,032	219	2,424	673	-	1,144	3,800	571	177	22	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	50	1	17	4	-	3	23	2	0	-	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	CN	386	9	104	29	-	49	162	24	8	1	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	13	0	4	1	-	2	6	1	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	1,807	44	485	135	-	229	760	114	35	4	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	98	2	26	7	-	12	41	6	2	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	60	1	16	5	-	8	25	4	1	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	138	3	37	10	-	17	58	9	3	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	750	18	201	56	-	95	316	47	15	2	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	25	1	7	2	-	3	11	2	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	318	8	85	24	-	30	134	20	6	1	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SG	260	5	73	22	-	43	104	16	5	1	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	361	9	97	27	-	46	152	23	7	1	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	171	4	46	13	-	22	72	11	3	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	108	3	29	8	-	14	46	7	2	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	15	0	4	1	-	2	6	1	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	24	1	7	2	-	3	10	2	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	21	0	4	2	-	3	9	1	0	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	34	1	6	2	-	4	14	2	1	0	-	-
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	1,008	24	270	75	-	128	424	64	20	2	-	-

AMORTIZATION EXPENSE

Allocation Method: West Control Area

Sum of Twelve Months

Allocated In Thousands

Period Beginning: April 2005

Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
		TOTAL 303		40,263	1,011	11,622	3,219	-	4,757	16,444	2,390	730	90	-	-
		Intangible Plant Amortization		44,394	1,174	13,611	3,834	-	5,034	17,287	2,547	814	93	-	-
404	331	STRUCTURES AND IMPROVE	CAEE	5	-	-	-	-	1	3	0	0	0	-	-
404	331	STRUCTURES AND IMPROVE	CAEW	0	0	0	0	-	-	-	-	-	-	-	-
		TOTAL 331		5	0	0	0	-	1	3	0	0	0	-	-
404	332	"RESERVOIRS, DAMS & WATERWAYS"	CAEE	33	-	-	-	-	7	21	3	1	0	-	-
		TOTAL 332		33	-	-	-	-	7	21	3	1	0	-	-
		Hydro Plant Amortization		38	0	0	0	-	8	24	4	1	0	-	-
404	341	STRUCTURES & IMPROVEMENTS	CAEE	71	-	-	-	-	16	45	7	2	0	-	-
		TOTAL 341		71	-	-	-	-	16	45	7	2	0	-	-
404	343	PRIME MOVERS	CAEE	36	-	-	-	-	8	23	4	1	0	-	-
		TOTAL 343		36	-	-	-	-	8	23	4	1	0	-	-
		Other Plant Amortization		107	-	-	-	-	24	68	11	3	1	-	-
404	390	STRUCTURES AND IMPROVEMENTS	OR	3	-	3	-	-	-	-	-	-	-	-	-
		TOTAL 390		3	-	3	-	-	-	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	47	47	-	-	-	-	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	195	5	64	15	-	13	88	8	2	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	727	-	727	-	-	-	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	1,261	31	338	94	-	160	531	80	25	3	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	39	-	-	-	-	-	39	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	60	-	-	60	-	-	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	196	-	-	-	-	196	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	2	-	-	-	-	-	-	-	2	-	-	-
		TOTAL 3901		2,528	83	1,130	169	-	369	658	88	28	3	-	-
		General Plant Amortization		2,531	83	1,132	169	-	369	658	88	28	3	-	-
		TOTAL 390		47,069	1,257	14,743	4,003	-	5,435	18,037	2,649	846	97	-	-
4061	566920	AMORT ELEC PLANT ACQ ADJ	CAEE	5,479	-	-	-	-	1,226	3,477	571	174	32	-	-
		AMORT ELEC PLANT ACQ		5,479	-	-	-	-	1,226	3,477	571	174	32	-	-
40715	566941	AMORTIZATION OF UNRECOVERED PLANT-TROJAN	TROUP	1,675	60	919	283	-	89	267	43	12	3	-	-
		REGULATORY DEBITS AMORTIZATION		1,675	60	919	283	-	89	267	43	12	3	-	-
4073	566940	AMORT OF REG ASSETS - DEBITS	SG	333	-	94	28	-	43	134	21	6	1	-	-
4073	566950	AMORT OF SBI149 REGUL ASSETS	OTHER	5,742	-	-	-	-	-	-	-	-	-	5,742	-
		REGULATORY DEBITS AMORTIZATION		6,075	6	94	28	-	43	134	21	6	1	5,742	-
40731	566941	AMORT OF UNREC PLANT - TROJAN	OR	-	-	-	-	-	-	-	-	-	-	-	-
40731	566941	AMORT OF UNREC PLANT - TROJAN	TROUP	-	-	-	-	-	-	-	-	-	-	-	-
40731	566941	AMORT OF UNREC PLANT - TROJAN	WA	-	-	-	-	-	-	-	-	-	-	-	-
		AMORTIZATION OF UNRECOVERED PLANT		-	-	-	-	-	-	-	-	-	-	-	-
		Unrecovered Plant Amortization		7,750	66	1,013	311	-	131	401	64	18	4	5,742	-
		Grand Total		60,298	1,323	15,756	4,314	-	6,792	21,915	3,284	1,039	133	5,742	-

**B5. TAXES OTHER
THAN INCOME**

Taxes Other Than Income
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
 Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
4081	583750	SALES AND USE TAX	SO	0	0	0	0	0	0	0	0	0	0	0	0
4081	583150	Land Tax	SO	0	0	0	0	0	0	0	0	0	0	0	0
		Total 4081		0	0	0	0	0	0	0	0	0	0	0	0
40812	580800	MISC. TAXES - PAYROLL RELATED	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		Total 40812		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
40815	579000	Lodging	GPS	0	0	0	0	0	0	0	0	0	0	0	0
40815	579010	Meals & Entertainment	GPS	0	0	0	0	0	0	0	0	0	0	0	0
40815	579011	Auto Expense/Parking/Mileage	GPS	0	0	0	0	0	0	0	0	0	0	0	0
40815	610104	Training	GPS	0	0	0	0	0	0	0	0	0	0	0	0
40815	503110	PROPERTY TAX	GPS	64,830	1,574	17,402	4,834		8,209	27,278	4,100	1,273	160		
40815	503120	PROPERTY TAX - COS	GPS	-	-	-	-	-	-	-	-	-	-	-	-
40815	503135	PROPERTY TAX - T&D	GPS	-	-	-	-	-	-	-	-	-	-	-	-
40815	503150	(blank)	GPS	-	-	-	-	-	-	-	-	-	-	-	-
		Total 40815		64,831	1,574	17,402	4,834		8,209	27,278	4,100	1,273	160		
40818	578000	FRANCHISE & OCCUPATION TAXES	CA	856	856	-	-	-	-	-	-	-	-	-	-
40818	578000	FRANCHISE & OCCUPATION TAXES	OR	17,091	-	17,091	-	-	-	-	-	-	-	-	-
40818	578000	FRANCHISE & OCCUPATION TAXES	WA	0	-	-	0	-	-	-	-	-	-	-	-
40818	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,170	-	-	-	-	1,170	-	-	-	-	-	-
		Total 40818		19,117	856	17,091	0		1,170						
408199	583260	PUBLIC UTILITY TAX	SO	7,892	192	2,118	588	-	999	3,321	499	155	20	-	-
408199	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	381	-	381	-	-	-	-	-	-	-	-	-
408199	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	5	-	-	-	-	-	5	-	-	-	-	-
408199	583263	MONTANA ENERGY TAX	CAEW	241	11	176	54	-	-	-	-	-	-	-	-
408199	583264	WASHINGTON GROSS REVENUE TAX - RETAILING	WA	0	-	-	0	-	-	-	-	-	-	-	-
408199	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	21	-	-	21	-	-	-	-	-	-	-	-
408199	583266	IDAHO KILOWATT HOUR TAX	CAEE	26	-	-	-	-	6	16	3	1	0	-	-
408199	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	32	-	-	-	-	32	-	-	-	-	-	-
408199	583268	UTAH GROSS RECEIPTS TAX	GPS	4,026	98	1,081	300	-	510	1,694	255	79	10	-	-
408199	583269	MONTANA WHOLESale ENERGY TAX	CAEW	168	8	122	38	-	-	-	-	-	-	-	-
408199	(blank)	added to move Washington B&O tax situs	SO	(7,892)	(192)	(2,118)	(588)	-	(999)	(3,321)	(499)	(155)	(20)	-	-
408199	(blank)	added to move Washington B&O tax situs	WA	7,892	-	-	7,892	-	-	-	-	-	-	-	-
		Total 408199		12,793	117	1,759	8,306		548	1,715	257	80	10		
		Grand Total		96,740	2,547	36,252	13,140		9,928	28,994	4,357	1,353	171		

**B6. FEDERAL INCOME
TAXES**

STATE & FEDERAL INCOME TAXES

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
4091	(blank)	IBT	129,046	1,263	27,298	-	-	13,589	62,682	7,124	1,713	202	15,177	(3)
	Total 4091		129,046	1,263	27,298			13,589	62,682	7,124	1,713	202	15,177	(3)
40911	STATE INCOME TAXES	IBT	13,053	128	2,761	-	-	1,375	6,340	721	173	20	1,535	(0)
	Total 40911		13,053	128	2,761			1,375	6,340	721	173	20	1,535	(0)
	Total Account 409		142,099	1,391	30,060			14,964	69,023	7,844	1,887	223	16,712	(3)
4191	AFUDC - EQUITY	SNP	0	-	-	-	-	-	-	-	-	-	-	-
	Total 4191		-	-	-	-	-	-	-	-	-	-	-	-
	Total Account 419		-	-	-	-	-	-	-	-	-	-	-	-
427	INTEREST EXPENSE - LONG-TERM DEBT	SNP	235,148	5,659	63,089	17,383	-	28,688	100,937	14,310	4,526	555	-	-
	Total 427		235,148	5,659	63,089	17,383		28,688	100,937	14,310	4,526	555		
4272	INTEREST EXPENSE - PREF STOCK MAND. RED	SNP	3,428	83	920	253	-	418	1,472	209	66	8	-	-
	Total 4272		3,428	83	920	253		418	1,472	209	66	8		
	Total Account 427		238,577	5,742	64,009	17,637		29,107	102,409	14,519	4,592	563		
428	AMORTIZATION - DEBT/DISCOUNT/EXP/LOSS	SNP	3,731	90	1,001	276	-	455	1,602	227	72	9	-	-
	Total 428		3,731	90	1,001	276		455	1,602	227	72	9		
4281	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	5,615	135	1,506	415	-	685	2,410	342	108	13	-	-
	Total 4281		5,615	135	1,506	415		685	2,410	342	108	13		
4282	AMORTIZATION - PREF STOCK ISSUANCE	SNP	168	4	45	12	-	21	72	10	3	0	-	-
	Total 4282		168	4	45	12		21	72	10	3	0		
	Total Account 428		9,514	229	2,553	703		1,161	4,084	579	183	22		
429	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(3)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
	Total 429		(3)	(0)	(1)	(0)		(0)	(1)	(0)	(0)	(0)		
4291	AMORTIZATION - GAIN ON REACQUIRED DEBT	SNP	(85)	(2)	(23)	(6)	-	(10)	(36)	(5)	(2)	(0)	-	-
	Total 4291		(85)	(2)	(23)	(6)		(10)	(36)	(5)	(2)	(0)		
	Total Account 429		(88)	(2)	(24)	(6)		(11)	(38)	(5)	(2)	(0)		
431	(blank)	SNP	22,772	548	6,110	1,683	-	2,778	9,775	1,386	438	54	-	-
	Total 431		22,772	548	6,110	1,683		2,778	9,775	1,386	438	54		
4313	INTEREST EXPENSE ON REG LIABILITIES	SNP	4,265	103	1,144	315	-	520	1,831	260	82	10	-	-
	Total 4313		4,265	103	1,144	315		520	1,831	260	82	10		
	Total Account 431		27,037	651	7,254	1,999		3,299	11,606	1,645	520	64		
432	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(19,319)	(465)	(5,183)	(1,428)	-	(2,357)	(8,293)	(1,176)	(372)	(46)	-	-

STATE & FEDERAL INCOME TAXES

**Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands**

**Period Beginning: April 2005
Period Ending: March 2006**

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
432	INTEREST EXPENSE - AFUDC AUTO CALC	SNP	0	0	0	0	0	0	0	0	0	0	-	-
432	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	824	20	221	61	-	100	354	50	16	2	-	-
	Total Account 432		(18,495)	(445)	(4,962)	(1,367)	-	(2,256)	(7,939)	(1,126)	(356)	(44)	-	-
SCHMAP	Book Depletion (Cost)	SE	1,882	33	510	158	-	264	750	123	37	7	-	-
SCHMAP	Mandatory Redeem Prio Sltk-FAS150	SNP	3,596	87	965	266	-	439	1,544	219	69	8	-	-
SCHMAP	Non - Deductible Executive Comp	SO	113	3	30	8	-	14	47	7	2	0	-	-
SCHMAP	Non - Deductible Expenses	SO	894	22	240	67	-	113	376	57	18	2	-	-
SCHMAP	PMIFuel Tax Cr	CAEW	21	1	15	5	-	-	-	-	-	-	-	-
SCHMAP	PMINonDeductible Exp	CAEW	15	1	11	3	-	-	-	-	-	-	-	-
SCHMAP	SP Management Fee	OTHER	4,159	-	-	-	-	-	-	-	-	-	4,159	-
	Total SCHMAP		10,681	146	1,771	507	-	831	2,717	406	126	18	4,159	-
SCHMAT	97 Software Writedown-UT	UT	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	99 Software Writedown-UT	UT	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Accrued CIC Severance	SO	5,386	131	1,446	402	-	682	2,266	341	106	13	-	-
SCHMAT	Accrued Retention Bonus	SO	198	5	53	15	-	25	84	13	4	0	-	-
SCHMAT	Acquisition Adjustment Amort	CAEE	5,479	-	-	-	-	1,226	3,477	571	174	32	-	-
SCHMAT	Auto Depreciation	SO	(4,703)	(114)	(1,262)	(351)	-	(596)	(1,979)	(297)	(92)	(12)	-	-
SCHMAT	Avoided Costs	SNP	24,286	584	6,516	1,795	-	2,963	10,425	1,478	467	57	-	-
SCHMAT	Bear River Settlement Agreement	OTHER	550	-	-	-	-	-	-	-	-	-	550	-
SCHMAT	Book Depreciation	SCHMD EXP	397,502	10,092	108,711	30,400	-	50,888	163,360	25,163	7,907	982	-	-
SCHMAT	Capitalized Labor Costs	SO	2,339	57	628	174	-	296	984	148	46	6	-	-
SCHMAT	Centralia Sale Loss	CAEE	3,984	-	-	-	-	68	194	32	10	2	-	-
SCHMAT	Cholla APS Safe Harbor Lease (Disc)	CAEE	305	-	-	-	-	210	596	98	30	5	-	-
SCHMAT	Cholla Pkt Transact Costs-APS Amort	CAEE	939	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Cholla Tax Amortization	CAEE	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	CIAC	CIAC	61,401	2,370	18,938	4,398	-	4,641	27,285	2,785	985	-	-	-
SCHMAT	Coal M&S Inventory Write-Off	SE	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Coal Mine Development-30%Amort	SE	(781)	(14)	(212)	(65)	-	(110)	(311)	(51)	(16)	(3)	-	-
SCHMAT	Contra RTO Grid West N/R Allowance	CAEW	1,377	65	1,002	310	-	-	-	-	-	-	-	-
SCHMAT	Def Reg Asset-Foote Creek Contract	CAEW	(138)	(6)	(100)	(31)	-	-	-	-	-	-	-	-
SCHMAT	Def Reg Asset-Transmission Svc Deposit	SG	(7)	(0)	(2)	(1)	-	(1)	(3)	(0)	(0)	(0)	-	-
SCHMAT	Defer MagCorp Revenues	OTHER	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Deferred Shares	SO	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Executive Stock Option Plan	SO	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Extraction Tax Paid / Accrued	SE	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	FAS 112 Book Reserve	SO	1,961	48	526	146	-	248	825	124	39	5	-	-
SCHMAT	Federal Income Tax Interest	SO	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Gain / (Loss) on Prop. Disposition	GFS	(20,955)	(509)	(5,625)	(1,562)	-	(2,653)	(8,817)	(1,325)	(411)	(52)	-	-
SCHMAT	Gain/(Loss) - Centralia Sale	OTHER	4,160	453	3,609	831	-	891	5,180	524	178	-	4,160	-
SCHMAT	Highway relocation	SNPD	11,666	333	3,609	114	-	193	643	97	30	4	-	-
SCHMAT	IDAI Costs-Direct Access-CA	CA	333	37	410	9	-	15	42	7	2	0	-	-
SCHMAT	Long-Term Incentive Plan	SO	105	2	28	9	-	-	-	-	-	-	-	-
SCHMAT	M&S Inventory Write-off	SE	462	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-ID	ID	3,953	-	3,953	-	-	-	-	-	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-OR	OR	2,148	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-UT	UT	1,291	-	-	-	-	-	2,148	-	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-WYE	WYP	-	-	-	-	-	1,291	-	-	-	-	-	-

STATE & FEDERAL INCOME TAXES

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
SCHMAT	May 2000 Transition Plan Costs-WYU	WYU	229	-	-	-	-	-	-	-	229	-	-	-
SCHMAT	Misc - Reg Assets/Reg Liab-Total	SO	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Misc Current & Accrued Liability-SO	SO	5,954	145	1,598	444	-	754	2,505	377	117	15	-	-
SCHMAT	Misc. Deferred Credits	SO	926	22	248	69	-	117	389	59	18	2	(745)	-
SCHMAT	NW Power Act-WA	OTHER	(745)	-	-	-	-	-	-	-	-	-	70	-
SCHMAT	Oregon Gain on Sale of Halsey-OR	OTHER	70	-	-	-	-	-	-	-	-	-	(5)	-
SCHMAT	Oregon Rate Refund	OTHER	(5)	-	-	-	-	-	-	-	-	-	193	-
SCHMAT	Oregon Share of Hermiston Gain-OR	OTHER	193	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Pension / Retirement (Accrued / Prepaid)	SO	(5,918)	(144)	(1,589)	(441)	-	(749)	(2,490)	(374)	(116)	(15)	-	-
SCHMAT	PMBCC Gain/Loss on Assets Disposed	CAEW	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	PMIBCC Depreciation	CAEW	5,892	278	4,287	1,327	-	-	-	-	-	-	-	-
SCHMAT	PMIBridger Section 471 Adj	CAEW	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	PMIDevt Cost Amort	CAEW	96	5	70	22	-	-	-	-	-	-	-	-
SCHMAT	PMIOverbuden Removal	CAEW	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	PMIVacation Bonus Adjustment	CAEW	(42)	(2)	(30)	(9)	-	-	-	-	-	-	-	-
SCHMAT	PMI WY Extraction Tax	CAEW	0	(7)	(82)	(23)	-	(39)	(128)	(19)	(6)	(1)	-	-
SCHMAT	Property Insurance	SO	(304)	1	9	3	-	4	15	2	1	0	2,742	-
SCHMAT	Purchase Card Trans Provision	SO	35	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Reg Liability BPA balancing accounts-OR	OTHER	2,742	-	2,057	-	-	-	-	-	-	-	-	-
SCHMAT	Reg Liab-OR Balance Consl	OR	2,057	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Research & Exper. Sec. 174 Amort.	SO	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Reverse Accrued Final Reclamation	CAEE	143	-	-	(5)	-	32	91	15	5	1	-	-
SCHMAT	Sales & Use Tax Accrual	SO	(72)	(2)	(19)	-	-	(9)	(30)	(5)	(1)	(0)	2,526	-
SCHMAT	SB 1149-Related Reg Assets-OR	OTHER	2,526	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Sec 174 94-98 7 99-00 RAR	SO	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Severance	SO	2,137	52	574	159	-	271	899	135	42	5	-	-
SCHMAT	Sick Leave Vacation & Personal Time	SO	2,670	65	717	199	-	338	1,123	169	52	7	-	-
SCHMAT	Steam Rts Blundell Geothml Bk Depr	CAEE	1,110	22	239	(67)	-	(113)	(375)	(56)	(18)	(2)	-	-
SCHMAT	Suppl. Exec. Retirement Plan (SERP)	SO	(892)	(22)	768	213	-	362	1,204	181	56	7	-	-
SCHMAT	Suppl. Exec. Retirement Plan (SERP)-Cash	SO	2,861	69	1	0	-	0	2	0	0	-	-	-
SCHMAT	Tenant Lease Allow-PSU Call Cntr	CN	4	0	-	-	-	-	-	-	-	-	-	-
SCHMAT	Trail Mountain Accrued Liabilities	CAEE	0	-	-	-	-	825	2,340	385	117	21	-	-
SCHMAT	Trail Mountain Mine Closure	CAEE	3,688	-	-	-	-	1,186	3,366	553	168	31	(600)	-
SCHMAT	Trail Mountain Unrecovered Inventory	CAEE	5,304	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Trail Mountain, OR OTHER	OTHER	(600)	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Transition Team Costs-UT	UT	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Trojan Decommissioning Costs	TROJD	1,606	60	916	283	-	75	224	36	11	2	-	-
SCHMAT	Trojan Special Assessment -DOE-IRS	TROJD	(39)	(1)	(22)	(7)	-	(2)	(5)	(1)	(0)	(0)	-	-
SCHMAT	Unearned Joint Use Pole Contact Revenue	SNPD	99	4	31	7	-	8	44	4	2	-	-	-
SCHMAT	WA Disallowed Colstrip #3 Write-off	OTHER	52	-	-	-	-	-	-	-	-	-	52	-
SCHMAT	WA state Transition Costs-WA	WA	657	(14)	(157)	(44)	-	(74)	(246)	(37)	(11)	(1)	-	-
SCHMAT	Wasatch workers comp reserve	SO	(585)	294	3,254	904	-	1,535	5,100	767	238	30	-	-
SCHMAT	Weatherization	SO	12,121	2	-	-	-	-	-	-	-	-	-	-
SCHMAT	West Valley Lease Reduction - CA	CA	2	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	West Valley Lease Reduction - ID	ID	8	-	-	-	-	-	-	8	-	-	-	-
SCHMAT	West Valley Lease Reduction - OR	OR	32	-	32	-	-	-	-	-	-	-	-	-
SCHMAT	West Valley Lease Reduction - UT	UT	55	-	-	-	-	-	55	-	-	-	-	-
SCHMAT	West Valley Lease Reduction - WA	WA	10	-	-	10	-	-	-	-	-	-	-	-
SCHMAT	West Valley Lease Reduction - WY	WYU	18	-	-	-	-	-	-	-	18	-	-	-

STATE & FEDERAL INCOME TAXES
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other Nutli
SCHMAT	Y2K Expense-OR	OTHER	248										248
	Total SCHMAT		549,125	14,338	151,044	40,286		65,048	221,183	32,481	10,412	1,149	13,185
SCHMDF	Amort of Projects-Klamath Engineering	CAEW	6	0	5	1							
	Total SCHMDF		6	0	5	1							
SCHMDP	2004 JCA-Qualified Prod Activities Ded	SG	899	17	254	76		115	360	57	16	4	
SCHMDP	2004 JCA-Qualified Prod Activities Deduc	SG	5,359	100	1,516	452		688	2,149	337	96	21	
SCHMDP	Dividend Received Deduction	SO	513	12	138	38		65	216	32	10	1	
SCHMDP	Medicare Subsidy	SO	9,267	225	2,488	691		1,173	3,899	586	182	23	
SCHMDP	PMI Tax Exempt Interest Income	CAEW	380	18	276	86							
SCHMDP	PMI Depletion	CAEW	5,282	249	3,843	1,190		46	164	23	7	1	
SCHMDP	Preferred Dividend - PPL	SNP	381	9	102	28		1,302	4,327	650	202	25	
SCHMDP	SPI 404(K) Contribution	SO	10,284	250	2,760	767		2,388	6,775	1,113	339	62	
SCHMDP	Tax Depletion - Deer Creek	CAEE	10,678					0	0	0	0	0	
SCHMDP	Tax Exempt Interest (No AMT)	SO	1	0	0	0		183	521	86	26	5	
SCHMDP	Trapper Mine Dividend Deduction	CAEE	820										
	Total SCHMDP		43,863	880	11,378	3,328		5,962	18,411	2,885	878	142	
SCHMDT	781 Shopping Incentive_OR	OR	843		843								
SCHMDT	98/99 Early Retirement-OR Reg Asset	OR	(3,677)		(3,677)								
SCHMDT	AFUDC - Debt	SNP	27,985	674	7,508	2,069		3,414	12,012	1,703	539	66	
SCHMDT	AFUDC - Equity	SNP	510	12	137	38		62	219	31	10	1	
SCHMDT	Amort NOPAs 99-00 RAR	SO	234	6	63	17		30	98	15	5	1	
SCHMDT	Amort of Debt Disc & Exp	SNP	85	2	23	6		10	36	5	2	0	
SCHMDT	Amort. Pollution Control Facility	SG	(327)	(6)	(93)	(28)		(42)	(131)	(21)	(6)	(1)	
SCHMDT	Bad Debts Allowance	SO	24,651	837	10,121	2,839		1,388	8,897	541	27		
SCHMDT	Basis Intangible Difference	SO	5,412	131	1,453	404		685	2,277	342	106	13	
SCHMDT	Bogus Creek Settlement-SG	CAEW	118	6	86	27		921	3,061	460	143	18	
SCHMDT	Bonus Liability	SO	7,274	177	1,952	542		43	142	21	7	1	
SCHMDT	Book Gain/Loss on Land Sales	GPS	338	8	91	25							
SCHMDT	Buffalo Settlement-SG	SG	0										199
SCHMDT	CA Refund	OTHER	199										
SCHMDT	Cholla GE Safe Harbor Lease	CAEE	1,568					351	995	163	50	9	
SCHMDT	Coal Mine Development	SE	3,639	64	986	305		511	1,450	238	72	13	
SCHMDT	Coal Mine Receiving Face (Extension)	SE	3,374	59	914	283		474	1,344	221	67	12	
SCHMDT	Coal Pile Inventory Adjustment	SE	445	8	120	37		62	177	29	9	2	
SCHMDT	Contra-Reg assets-transition plan-SO	SO	0										
SCHMDT	Customer Service / Weatherization	SO	(744)	(18)	(200)	(55)		(94)	(313)	(47)	(15)	(2)	
SCHMDT	Deferred Comp Plan Benefits-PPL	OR	226		226								
SCHMDT	Deferred Intervenor Funding Grants-OR	OR	23										
SCHMDT	Deferred Regulatory Expense-IDU	ID	(159)	(6)	(49)	(11)		(12)	(71)	(7)	(2)		
SCHMDT	Distribution O&M Amort of Writeoff	SNPD	91					20	58	10	3		
SCHMDT	Energy West Accrued Liabilities	CAEE	(9,265)	(225)	(2,487)	(691)		(1,173)	(3,859)	(586)	(182)	(23)	
SCHMDT	FAS 106 Accruals	SO	(3,159)						(3,159)				
SCHMDT	FAS 87/88 Writeoff-UT Rate Order	UT	(333)					(74)	(211)	(35)	(11)	(2)	
SCHMDT	Fifth Cogen Settlement-SG	CAEE	(1,302)						(1,302)				
SCHMDT	Glenrock Excluding Reclamation-UT rate o	UT	6,116	114	1,730	516		785	2,453	385	109	24	
SCHMDT	Hazardous Waste Clean-up Costs	SG											

STATE & FEDERAL INCOME TAXES
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
SCHMDT	Hazardous Waste Clean-up Costs-WA	WA	(368)			(368)								
SCHMDT	Hermiston Swap	CAEW	(540)			(122)							(8,764)	
SCHMDT	Idaho Customer Balancing Account	OTHER	(8,764)										(1,512)	
SCHMDT	Income Tax Audit Payment	OTHER	(1,512)											
SCHMDT	Injuries and Damages Reserve	SO	1,890			141		239	795	120	37	5		
SCHMDT	Joseph Settlement-SG	CAEW	(137)	(6)	507	(31)								
SCHMDT	Lakeview Buyout-SG	CAEW	(43)	(2)	(31)	(10)								
SCHMDT	Legal Reserve	SO	(1,388)	(34)	(373)	(104)		(176)	(584)	(88)	(27)	(3)		
SCHMDT	Mead Phoenix-Avail & Trans Charge-SG	CAEE	0					0	1	0	0	0		
SCHMDT	Misc Def Dr-Prop Damage Repairs	SO	2	0	0	0		0	(16)					
SCHMDT	Noell Kempf Cap-UT	UT	(16)											
SCHMDT	Option Purchases	SE	0											885
SCHMDT	OR UE 134 Power Costs	OTHER	885											
SCHMDT	Oregon LIC Bid Liability Reserve	OR	238		238				(295)					
SCHMDT	P&M Strike Amortization-UT	UT	(299)						2,710	407	126	16		
SCHMDT	Pacificorp Executive Stock Incentive Pro	SO	6,440	156	1,729	480		816	2,076	312	97	12		
SCHMDT	Pacificorp Stock Incentive Program	SO	4,935	120	1,325	368		625						
SCHMDT	PMI Coal Mine Development	CAEW	613	29	446	138								
SCHMDT	PMIBCC Roll NOPAs 99-00 RAR	CAEW	0											
SCHMDT	PMIBCC Roll NOPAs 99-00 RAR	CAEW	2,132	101	1,551	480								
SCHMDT	PMIBCC Roll NOPAs 99-00 RAR	CAEW	6,615	312	4,813	1,490		(685)	(2,410)	(342)	(108)	(13)		
SCHMDT	PMITax Depreciation	CAEW	(5,615)	(135)	(1,506)	(415)		(23)	(77)	(12)	(4)	(0)		
SCHMDT	Post Merger Loss-Reacquired Debt	SNP	(182)	(4)	(49)	(14)								
SCHMDT	Prepaid Insurance_IBEW157 contingency re	SO	0											
SCHMDT	Prepaid Insurance_IBEW157 contingency res	SO	574	14	154	43		73	241	36	11	1		
SCHMDT	Prepaid Membership Fees-EEI WSCC	SO	0											
SCHMDT	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0											
SCHMDT	Prepaid Taxes-ID PUC	ID	3							3				
SCHMDT	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0											
SCHMDT	Prepaid Taxes-OR PUC	OR	13		13									
SCHMDT	Prepaid Taxes-OR PUC	GPS	4,880	118	1,310	364		618	2,053	309	96	12		
SCHMDT	Prepaid Taxes-property taxes	UT	73						73					
SCHMDT	Prepaid Taxes-UT PUC	UT	2					2						
SCHMDT	Prepaid Taxes-WY PSC	WYP	6,065	147	1,628	452		768	2,552	384	119	15		
SCHMDT	Plax NOPAs	SO	550	26	400	124								
SCHMDT	Redding Renegotiated Contract	CAEW	0											
SCHMDT	Reg Assets BPA balancing accounts-IDU	OTHER	1,647						1,647					
SCHMDT	Reg. Liability - UT Home Energy Lifeline	UT	327						327					
SCHMDT	Reg. Liability - UT Low Energy Program	UT	28,827	700	7,738	2,149		3,650	12,129	1,823	566	71		
SCHMDT	Removal Cost (net of salvage)	GPS	0											
SCHMDT	Repair Allowance 3115	SG	1,878	46	504	140		238	790	119	37	5		
SCHMDT	Research & Exper. Sec. 174 Amort.	SO	405	10	109	30		51	171	26	8	1		
SCHMDT	Roll (Not Plax) 99-00 RAR	SO	2,724	129	1,982	614								
SCHMDT	RTO Grid West N/R Allowance	CAEW	(387)											(387)
SCHMDT	SB1149 Costs_OR OTHER	OTHER	4,736										4,736	
SCHMDT	SMUD Revenue Imputation-UT Reg Liab	OTHER	960					215	609	100	30	6		
SCHMDT	Stim Rts Blundell Geothermal Tax Depr	CAEE	473,332	12,017	129,450	36,199		60,596	194,523	29,963	9,415	1,169		
SCHMDT	Tax Depreciation	TAXDEPR	0					(3)	(10)	(2)	(0)	(0)		
SCHMDT	TGS Buyout-SG	CAEE	(15)											
SCHMDT	TriState Firm Wheeling-SG	CAEE	0											
SCHMDT	Umpqua Settlement Agreement	OTHER	(1,418)											(1,418)

STATE & FEDERAL INCOME TAXES

**Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands**

**Period Beginning: April 2005
Period Ending: March 2006**

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
SCHMDT	University of WY Contract Amort.	WYP	3,071	-	-	-	-	3,071	-	-	-	-	-	-
SCHMDT	WA Rate Refunds	OTHER	(9)	-	-	-	-	-	-	-	-	-	(9)	-
Total SCHMDT			597,288	15,605	171,191	48,473	-	77,435	241,436	36,650	11,337	1,429	(6,269)	-
Grand Total			1,599,607	38,534	434,277	111,560	-	195,538	662,891	95,878	29,578	3,566	27,787	(3)

**B7. D.I.T. EXPENSE &
I.T.C. ADJ.**

DEFERRED INCOME TAX EXPENSE
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
41010	190 OR Rate Refunds	OTHER	2	-	-	-	-	-	-	-	-	-	2	-
41010	1902Def Reg Asset-OR Def Net Power Cost	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
41010	190Anmort NOPAs 99-00 RAR	SO	657	16	176	49	-	83	276	42	13	-	2	-
41010	190Anmort of Debt Discount & Exp	SNP	32	1	9	2	-	4	14	2	1	-	0	-
41010	190Anmort of Projects-Klamath Engineering	CAEW	2	0	2	1	-	-	-	-	-	-	-	-
41010	190Bad Debt Allowance	BADDEBT	10,448	355	4,290	1,203	-	588	3,771	229	12	-	-	-
41010	190Bear River Settlement Agreement	OTHER	104	-	-	-	-	-	-	-	-	-	104	-
41010	190Bogus Creek Settlement	CAEW	45	2	33	10	-	-	-	-	-	-	-	-
41010	190Bonus Liability	CAEW	5,745	139	1,542	428	-	728	2,417	363	113	-	14	-
41010	190CA Refund	SO	76	-	-	-	-	-	-	-	-	-	76	-
41010	190Centralia Give Back - CA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	190Centralia Sale Loss	OTHER	984	-	-	-	-	-	-	-	-	-	984	-
41010	190Chollia GE Tax Lease	CAEE	159	-	-	-	-	36	101	17	5	-	1	-
41010	190Coal Pile Inventory	SE	155	3	42	13	-	22	62	10	3	-	1	-
41010	190Contra-Reg assets-transition plan-CA	SO	-	-	-	-	-	-	-	-	-	-	-	-
41010	190Def Intervenor Funding Grants-OR	OR	86	-	86	-	-	-	-	-	-	-	-	-
41010	190Deferred Compensation Payout	OR	278	7	75	21	-	35	117	18	5	-	1	-
41010	190Deferred Regulatory Expense-IDU	ID	9	-	-	-	-	-	-	-	-	-	-	-
41010	190Deferred Shares	SO	1,195	29	321	89	-	151	503	76	23	-	3	-
41010	190Distribution O&M	SNPD	-	-	-	-	-	-	-	-	-	-	-	-
41010	190Energy West Accrued Liabilities	CAEE	409	-	-	-	-	91	259	43	13	-	2	-
41010	190FAS 106 Accruals	SO	200	5	54	15	-	25	84	13	4	-	0	-
41010	190Federal Income Tax Interest	SO	-	-	-	-	-	-	-	2,893	-	-	-	-
41010	190Idaho Customer Bal Acct	ID	2,893	-	-	-	-	-	-	-	-	-	-	-
41010	190Injuries & Damages	SO	777	19	209	58	-	98	327	49	15	-	2	-
41010	190M&S Inventory	SE	4,818	85	1,305	404	-	676	1,919	315	96	-	18	-
41010	190Merger Credits - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
41010	190Misc Accrued Merger Costs-Scottish Po	SO	1,137	28	305	85	-	144	479	72	22	-	3	-
41010	190Misc Current and Accrued Liability-SO	SO	151	4	40	11	-	19	63	10	3	-	0	-
41010	190Misc Other	SO	90	-	-	-	-	-	-	-	-	-	-	-
41010	190Montana Sale Accrual	MT	90	-	-	-	90	-	-	-	-	-	-	-
41010	190NOPA 103-99-00 RAR	SO	3,416	83	917	255	-	433	1,437	216	67	-	8	-
41010	190NOPA 88 99-00 RAR	SO	1,861	45	500	139	-	236	783	118	37	-	5	-
41010	190NOPA 90 00-00 RAR	SO	497	12	133	37	-	63	209	31	10	-	1	-
41010	190NW Power Act (BPA Credits)- WA	OTHER	283	-	-	-	-	-	-	-	-	-	283	-
41010	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	190OR Share of Hermiston Gain-OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	190PMI BCC Flow-thru 94_98 Appeals	CAEW	2,358	111	1,715	531	-	-	-	-	-	-	-	-
41010	190PMI Miscellaneous	CAEW	3,059	144	2,225	689	-	-	-	-	-	-	-	-
41010	190PMI Vacation/Bonus	CAEW	43	2	31	10	-	-	-	-	-	-	-	-
41010	190PMISec 471 Adjustment	CAEW	-	46	711	220	-	-	-	-	-	-	-	-
41010	190PMISec263A	CAEW	977	6	98	30	-	1	4	1	0	-	0	-
41010	190PMIWEYExtractionTax	CAEW	134	6	3	1	-	60	198	30	9	-	1	-
41010	190PropDamageRepairs	SO	10	0	3	35	-	-	-	-	-	-	-	-
41010	190Purchase Card Trans Provision	SO	470	11	126	35	-	-	-	-	-	-	-	-
41010	190R&E Expense Sect174 Deduction	SO	2,466	60	662	184	-	312	1,038	156	48	-	6	-
41010	190Redding Contract	CAEW	278	10	152	47	-	-	-	-	-	-	-	-
41010	190Reg Liab - OR Balance Consol	OR	278	-	278	-	-	-	-	-	-	-	-	-
41010	190Reg Liability	SO	14,443	351	3,877	1,077	-	1,829	6,077	913	284	-	36	-
41010	190Reg Liabs BPA balancing accounts-OR	OR	128	-	128	-	-	-	-	-	-	-	-	-

DEFERRED INCOME TAX EXPENSE
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
41010	190Reverse Accrued Final Reclamation	SE	22,853	402	6,189	1,916	-	3,209	9,103	1,496	455	83	-	-
41010	190SERP	SO	339	8	91	25	-	43	142	21	7	1	-	-
41010	190Severance	SO	1,010	25	271	75	-	128	425	64	20	2	-	-
41010	190Tenant Lease Allow-PSU Call Cntr	CN	2	0	1	0	-	0	1	0	0	-	-	-
41010	190Trojan Decommissioning Amort	TROJD	15	1	8	3	-	1	2	0	0	0	-	-
41010	190University of Wyo Contract	WYP	1,272	-	-	-	-	1,272	-	-	-	-	3	-
41010	190WA Rate Refunds	OTHER	3	-	-	-	-	-	-	-	-	-	-	-
41010	190Wasatch workers comp reserve	SO	222	5	60	17	-	28	93	14	4	1	-	-
41010	282Basis Intangible Difference	SO	2,054	50	551	153	-	260	864	130	40	5	-	-
41010	282Book Gain/Loss on Land Sales	GPS	128	3	34	10	-	16	54	8	3	0	-	-
41010	282Cholla APS Tax Lease	CAEE	169	-	-	-	-	38	107	18	5	1	-	-
41010	282Cholla Tax Lease	CAEE	1,838	-	-	-	-	411	1,167	192	58	11	-	-
41010	282Development-30% Amortization	SE	297	5	80	25	-	42	118	19	6	1	-	-
41010	282DIT ACRS Property-CA	CA	8,775	8,775	-	-	-	-	-	-	-	857	-	-
41010	282DIT ACRS Property-FERC	FERC	857	-	-	-	-	-	-	14,732	-	-	-	-
41010	282DIT ACRS Property-ID	ID	14,732	-	-	-	-	-	-	-	-	-	-	-
41010	282DIT ACRS Property-OR	OR	95,432	-	95,432	-	-	-	71,077	-	-	-	-	-
41010	282DIT ACRS Property-UT	UT	71,077	-	-	-	-	-	-	-	-	-	-	-
41010	282DIT ACRS Property-WA	WA	24,518	-	-	24,518	-	-	-	-	-	-	-	-
41010	282DIT ACRS Property-WYE	WYP	39,076	-	-	-	-	39,076	-	-	-	-	-	-
41010	282DIT ACRS Property-WYW	WYU	3,122	-	-	-	-	-	-	-	3,122	-	-	-
41010	282DIT Adjustment	SO	-	-	-	-	-	-	-	-	-	-	-	-
41010	282DIT PMIDepreciation-Tax	CAEW	90	4	65	20	-	-	-	-	-	-	-	-
41010	282FERC Portion South Georgia-PPL	WYP	86	-	-	-	-	86	-	-	-	-	-	-
41010	282FERC Portion South Georgia-UPL	FERC	29	-	-	-	-	-	-	-	-	29	-	-
41010	282PMI Amort Development	CAEW	438	21	319	99	-	-	-	-	-	-	-	-
41010	282PMI Book Depreciation	CAEW	2,511	119	1,827	565	-	-	-	-	-	-	-	-
41010	282PMI Sale of Assets	CAEW	0	0	0	0	-	-	-	-	-	26	-	-
41010	282PTax NOPAs	SO	10,357	251	2,780	772	-	1,311	4,358	655	203	-	-	-
41010	282Skookumchuck Tax Gain	CAEW	(365)	(17)	(265)	(82)	-	-	-	-	-	-	-	-
41010	283781 Shopping Incentive-OR	OR	320	-	38	12	-	2	-	-	-	0	-	-
41010	283Def Reg Asset-Footie Creek Contract	CAEW	52	2	4	1	-	-	6	1	0	-	-	-
41010	283Def Reg Asset-Transm Svc Deposit	SG	14	0	-	-	-	-	-	-	-	-	-	-
41010	283Defr MagCorp Revenues	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	283Extraction Tax Paid Over Accrual	SE	-	-	-	-	-	-	-	-	-	-	-	-
41010	283FAS 106 Accruals	SO	10,170	247	2,730	758	-	1,288	4,279	643	200	25	-	-
41010	283Hazardous Waste/Environmental Cleanup	SO	2,578	63	692	192	-	326	1,085	163	51	6	-	-
41010	283ID PUC Prepaid Taxes	WA	(140)	-	-	(140)	-	-	-	-	-	-	-	-
41010	283Income Tax Audit Pymt	ID	11	-	-	-	-	-	-	11	-	-	-	-
41010	283Inerim Provision_ total reg assets_li	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	283NOPA 119 99-00 RAR	SO	10,504	255	2,820	783	-	1,330	4,420	664	206	26	-	-
41010	283NOPA 98-99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-	-	-
41010	283OR PUC Prepaid Taxes	OR	827	-	827	-	-	-	-	-	-	-	336	-
41010	283OR UE 134 Power Cost	OTHER	336	-	-	-	-	-	-	-	-	-	-	-
41010	283PMI BCC NOPAs	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
41010	283PMI BCC NOPAs 7&8 99_00RAR	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
41010	283Prepaid Insur IBEW 157contingency res	SO	-	-	-	-	-	-	-	-	-	-	-	-
41010	283Prepaid Membership Fees-FEI WSCC	SO	218	5	58	16	-	28	92	14	4	1	-	-
41010	283Prepaid Taxes-Property Taxes	GPS	3,289	80	883	245	-	417	1,384	208	65	8	-	-
41010	283Reg Liability-UT Home Energy Lifeline	UT	820	-	-	-	-	-	820	-	-	-	-	-
41010	283Reg Liability-WA Low Energy Program	WA	147	-	-	147	-	-	-	-	-	-	-	-

DEFERRED INCOME TAX EXPENSE

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
41010	283Regulatory Asset 186.2	SO	1,921	47	516	143	-	243	808	121	38	5	-	-
41010	283Roll(Not P)Tax99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-	-	-
41010	283RTO Gridwest N/R Allowance for Doubt	CAEW	1,034	49	752	233	-	-	-	-	-	-	404	-
41010	283Sales & Use Tax Audit	OTHER	404	-	-	-	-	-	-	-	-	-	-	-
41010	283SB1149 Costs-OR OTHER	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	283SB1149 Costs-OR OTHER	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	283Sec 174 94-98 & 99-00 RAR	SO	1,799	-	-	-	-	-	-	-	-	-	1,799	-
41010	283SMUD Revenue Imputation-UT Reg Liab	OTHER	472	-	-	-	-	-	-	-	-	-	472	-
41010	283Trail Min. OR OTHER	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	283Trojan-Special Assessment-DOE-IRS	TROJID	-	-	-	-	-	-	-	-	-	-	-	-
41010	283Trojan-Special Assessment-DOE-IRS	SNPD	274	11	85	19	-	21	121	12	4	-	-	-
41010	283Unearned Joint Use Pole Contact Revnu	UT	130	-	-	-	-	-	130	-	-	-	-	-
41010	283UT PUC Prepaid Taxes	WYP	144	-	-	-	-	144	-	-	-	-	-	-
41010	283WY PSC Prepaid Taxes	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
41010	283Y2K Expense-OR	OTHER	5,167	125	1,387	385	-	654	2,174	327	101	13	-	-
41010	DEFERRED INCOME TAX-ELEC-FEDERAL-DEBIT	SO	402,511	12,109	138,598	36,556	90	56,009	122,969	25,138	5,376	1,204	4,463	0
TOTAL ACCOUNT 41010														
41110	190 Other - Pension	SO	(7)	(0)	(2)	(1)	0	(1)	(3)	(0)	(0)	(0)	0	0
41110	190Accrued CIC Severance	SO	(2,044)	(50)	(549)	(152)	0	(259)	(860)	(129)	(40)	(5)	0	0
41110	190Accrued Retention Bonus	SO	(75)	(2)	(20)	(6)	0	(10)	(32)	(5)	(5)	(1)	0	0
41110	190Amort NOPAs 99-00 RAR	SO	372	9	100	28	0	47	156	24	7	1	0	0
41110	190Bad Debt Allowance	BADDEBT	(2,985)	(37)	(449)	(126)	0	(62)	(395)	(24)	(1)	(7)	0	0
41110	190Bonus Liability	SO	(2,985)	(72)	(801)	(223)	0	(378)	(1,256)	(189)	(59)	(7)	0	0
41110	190Buffalo Settlement-SG	SG	0	0	0	0	0	0	0	0	0	0	0	0
41110	190Centralia Sale Loss	OTHER	(2,500)	0	0	0	0	(771)	(2,186)	(359)	(109)	(20)	0	0
41110	190Cholla GE Tax Lease	CAEE	(3,445)	0	0	0	0	0	0	0	0	0	0	0
41110	190Contra RTO Grid West N/R Allowance	CAEW	(523)	(25)	(380)	(118)	0	0	0	0	0	0	0	0
41110	190Def Intervenor Funding Grants-OR	OR	(1)	(1)	(1)	0	0	0	0	0	0	0	0	0
41110	190Deferred Compensation Payout	SO	(561)	(14)	(151)	(42)	0	(71)	(236)	(35)	(11)	(1)	0	0
41110	190Deferred Shares	SO	(1,195)	(29)	(321)	(89)	0	(151)	(503)	(76)	(23)	(3)	0	0
41110	190Distribution O&M	SNPD	(1,198)	(47)	(371)	(85)	0	(91)	(532)	(54)	(18)	(2)	0	0
41110	190Energy West Accrued Liabilities	CAEE	(374)	0	0	0	0	(84)	(237)	(39)	(12)	(2)	0	0
41110	190Executive Stock Option Plan	SO	(1,199)	0	0	0	0	0	(1,199)	0	0	0	0	0
41110	190FAS 87188 WriteOff-UT rate order	UT	(744)	(18)	(200)	(55)	0	(94)	(313)	(47)	(15)	(2)	0	0
41110	190FAS112 Book Reserve Postretirement Be	SO	(2,455)	(60)	(659)	(183)	0	(311)	(1,033)	(155)	(48)	(6)	0	0
41110	190Federal Income Tax Interest	CAEE	(126)	0	0	0	0	(28)	(80)	(13)	(4)	(1)	0	0
41110	190Firth Cogen Settlement	UT	(494)	0	0	0	0	0	(494)	0	0	0	0	0
41110	190Glenrock Excluding Reclamation-UT	UT	(2,851)	(10)	(149)	(46)	0	0	(2,851)	0	0	0	0	0
41110	190Glenrock Reclamation-UT rate order	CAEW	(6,219)	(205)	(2,455)	(1,833)	0	0	0	(6,219)	0	0	0	0
41110	190Hermiston Swap	ID	(1,851)	0	0	0	0	0	0	(1,851)	0	0	0	0
41110	190Idaho Customer Bal Acct	ID	(1,851)	0	0	0	0	0	0	(1,851)	0	0	0	0
41110	190Idaho ITC Credits	CA	(126)	(126)	0	0	0	0	0	0	0	0	0	0
41110	190IDAI Costs-Deferred Access-CA	SO	(60)	(1)	(16)	(4)	0	(8)	(25)	(4)	(1)	(0)	0	0
41110	190Injuries & Damages	CAEW	(52)	(2)	(38)	(12)	0	0	0	0	0	0	0	0
41110	190Joseph Settlement-SG	CAEW	(16)	(1)	(12)	(4)	0	0	0	0	0	0	0	0
41110	190Lakeview Buyout-SG	SO	(527)	(13)	(141)	(39)	0	(67)	(222)	(33)	(10)	(1)	0	0
41110	190Legal Reserve	SO	(580)	(14)	(156)	(43)	0	(73)	(244)	(37)	(11)	(1)	0	0
41110	190Long Term Incentive Plan	SE	(4,857)	(85)	(1,315)	(407)	0	(682)	(1,935)	(318)	(97)	(18)	0	0
41110	190M&S Inventory	CAEE	0	0	0	0	0	0	0	0	0	0	0	0
41110	190Mead Phoenix Availability & Trans	CAEE	(2,428)	(59)	(652)	(181)	0	(307)	(1,021)	(154)	(48)	(6)	0	0
41110	190Misc Current and Accrued Liability-SO	SO	(351)	(9)	(94)	(26)	0	(44)	(148)	(22)	(7)	(1)	0	0
41110	190Misc Deferred Credits	SO	(6)	0	0	0	0	0	0	0	0	0	0	0
41110	190Noell Kempf Cap-UT	UT	0	0	0	0	0	0	(6)	0	0	0	0	0

DEFERRED INCOME TAX EXPENSE
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutli
41110	190NOPA 102 99-00 RAR	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190NOPA 103 99-00 RAR	SO	0	0	0	0	0	0	0	0	0	0	0	0
41110	190NOPA 110_111&130 99-00 RAR	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190NOPA 72_73_91 99-00 RAR	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190NOPA 88 99-00 RAR	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190NOPA 89 99-00 RAR	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190NOPA 90 00-00 RAR	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190NW Power Act(BPA Regional Crs)-WA	OTHER	(0)	0	0	0	0	0	0	0	0	0	(0)	0
41110	190Option Purchases	SE	-	0	0	0	0	0	0	0	0	0	1,260	0
41110	190OR BETC Credit	OTHER	1,260	0	0	0	0	0	0	0	0	0	0	0
41110	190OR Gain on Sale of Halsey-OR	OTHER	(27)	0	0	0	0	0	0	0	0	0	0	0
41110	190OR Rate Refunds	OTHER	(372)	0	0	0	0	0	0	0	0	0	(27)	0
41110	190OR Share of Hermiston	OR	(73)	0	(73)	0	0	0	0	0	0	0	(372)	0
41110	190P&M Strike Amortization-UT	UT	(114)	0	0	0	0	0	(114)	0	0	0	0	0
41110	190Pension/Retirement (Accrued/Prepaid)	SO	(2,620)	(64)	(703)	(195)	0	(332)	(1,102)	(166)	(51)	(6)	0	0
41110	190PMI BCC Flow-thru 94_98 Appeals	CAEW	(2,358)	(111)	(1,715)	(531)	0	0	0	0	0	0	0	0
41110	190PMI Receding Face Overburden removal	CAEW	-	0	0	0	0	0	0	0	0	0	0	0
41110	190PMI Sec263A	CAEW	(168)	(8)	(122)	(38)	0	0	0	0	0	0	0	0
41110	190PMISafeHarborRentexp	CAEW	0	0	0	0	0	0	0	0	0	0	0	0
41110	190PMIVacation Bonus	CAEW	(27)	(1)	(20)	(6)	0	0	0	0	0	0	0	0
41110	190PMI WY Extraction Tax	CAEW	(134)	(6)	(98)	(30)	0	0	0	0	0	0	0	0
41110	190PropDamageRepairs	SO	(9)	(2)	(2)	(1)	0	(1)	(4)	(1)	(0)	(0)	0	0
41110	190Property Insurance	SO	(355)	(9)	(95)	(26)	0	(45)	(149)	(22)	(7)	(1)	0	0
41110	190Purchase Card Trans Provision	SO	(13)	(0)	(4)	(1)	0	(2)	(6)	(1)	(1)	(0)	0	0
41110	190R & E Expense Sec. 174 Deduction	SO	(1,754)	(43)	(471)	(131)	0	(222)	(738)	(111)	(34)	(4)	0	0
41110	190Reg Assets BPA balancing accounts-IDU	OTHER	-	0	0	0	0	0	0	0	0	0	(1,168)	0
41110	190Reg Assets BPA balancing accounts-OR	OTHER	(1,059)	0	(1,059)	0	0	0	0	0	0	0	0	0
41110	190Reverse Accrued Final Reclamation	OR	(20,056)	(352)	(5,431)	(1,682)	0	(2,816)	(7,989)	(1,313)	(395)	(73)	0	0
41110	190Sale of Emission Allowances	SE	-	0	0	0	0	0	0	0	0	0	0	0
41110	190SB1149-Related Reg Assets-OR	OTHER	(959)	0	0	0	0	0	0	0	0	0	(959)	0
41110	190SERP	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190SERP - Cash Basis	SO	(777)	(19)	(209)	(58)	0	(98)	(327)	(49)	(15)	(2)	0	0
41110	190Severance	SO	(1,821)	(44)	(489)	(136)	0	(231)	(766)	(115)	(36)	(5)	0	0
41110	190Tenant Lease Allow-PSU Call Cntr	CN	(4)	(0)	(1)	0	0	(0)	(2)	(0)	(0)	0	0	0
41110	190TGS Buyout-SG	CAEE	(6)	0	0	0	0	(1)	(4)	(1)	(0)	(0)	0	0
41110	190Trail Mountain Accrued Liabilities	CAEE	-	0	0	0	0	0	0	0	0	0	0	0
41110	190Trail Mountain Closing Costs	CAEE	(1,400)	0	0	0	0	(313)	(888)	(146)	(44)	(8)	0	0
41110	190Trail Mountain Inventory	CAEE	(2,013)	0	0	0	0	(450)	(1,277)	(210)	(64)	(12)	0	0
41110	190TriState Firm Wheeling-SG	CAEE	-	0	0	0	0	0	0	0	0	0	0	0
41110	190Trojan Decommissioning Amort	TROJD	(0)	(0)	(0)	(0)	0	(0)	0	0	(0)	(0)	0	0
41110	190Umpqua Settlement Agreement	OTHER	(925)	0	0	0	0	(107)	0	0	0	0	(925)	0
41110	190University of WY Contract Income	WYP	(107)	0	0	0	0	(128)	0	0	(20)	(3)	0	0
41110	190Vacation Sickleave & PT Accrual	WA	(1,013)	(25)	(272)	(76)	0	(128)	(426)	(64)	0	0	0	0
41110	190WA Disallowed Colstrip #3 Write-off	WA	(20)	0	0	0	0	0	0	0	0	0	0	0
41110	190WA Rate Refunds	OTHER	(7)	0	0	0	0	0	0	0	0	0	0	0
41110	190WA Transition Costs	WA	(249)	0	0	0	0	0	0	0	0	0	0	0
41110	190Wasatch workers comp reserve	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	190West Valley Lease Reduction-CA	CA	(1)	(1)	0	0	0	0	0	0	0	0	0	0
41110	190West Valley Lease Reduction-ID	ID	(3)	0	0	0	0	0	0	(3)	0	0	0	0
41110	190West Valley Lease Reduction-OR	OR	(12)	0	(12)	0	0	0	0	0	0	0	0	0
41110	190West Valley Lease Reduction-UT	UT	(21)	0	0	0	0	0	(21)	0	0	0	0	0

DEFERRED INCOME TAX EXPENSE
Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutli
41110	190West Valley Lease Reduction-WA	WA	(4)			(4)								0
41110	190West Valley Lease Reduction-WY	WYP	(7)					(7)						0
41110	281Emergency Facilities	CAEW	(334)	(16)	(243)	(75)								0
41110	282Basis Intangible Difference	SO	(0)	(0)	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	0
41110	282Book Gain/Loss on Land Sales	GPS	(5)	(0)	(1)	(0)		(1)	(2)	(0)	(0)	(0)	(0)	0
41110	282Cholla Tax Lease	CAEE	(655)	(0)	(0)	(0)		(146)	(416)	(68)	(21)	(4)	(4)	0
41110	282DIT Acquisition Adjustment	CAEE	(22,330)	(0)	(0)	(0)		(4,994)	(14,169)	(2,328)	(708)	(130)	(0)	0
41110	282DIT ACRS Property-CA	CA	(6,659)	(6,659)	(0)	(0)						(656)	(0)	0
41110	282DIT ACRS Property-FERC	FERC	(11,169)	(0)	(0)	(0)				(11,169)				0
41110	282DIT ACRS Property-ID	ID	(72,516)	(0)	(72,516)	(0)								0
41110	282DIT ACRS Property-OR	OR	(53,610)	(0)	(0)	(0)			(53,610)					0
41110	282DIT ACRS Property-UT	UT	(18,658)	(0)	(0)	(18,658)								0
41110	282DIT ACRS Property-WA	WA	(29,759)	(0)	(0)	(0)		(29,759)						0
41110	282DIT ACRS Property-WYE	WYP	(2,349)	(0)	(0)	(0)				(1)	(2,349)	(0)	(0)	0
41110	282DIT ACRS Property-WYW	WYU	(16)	(0)	(4)	(1)		(2)	(7)	(1)	(0)	(0)	(0)	0
41110	282DIT Adjustment	SO	-	(0)	(0)	(0)								0
41110	282DIT PMIDepreciation-Book	CAEW	(131)	(0)	(131)	(0)								0
41110	282EPUD	OR	(6)	(0)	(0)	(0)		(6)						0
41110	282FERC Portion South Georgia-PPL	FERC	(18)	(0)	(0)	(0)						(18)	(0)	0
41110	282FERC Portion South Georgia-UPL	CAEW	(242)	(11)	(176)	(55)								0
41110	282PMI Amort Development	CAEW	(0)	(0)	(0)	(0)								0
41110	282PMI Book Depreciation	CAEW	(0)	(0)	(0)	(0)								0
41110	282PMI Sale of Assets	CAEW	(2,322)	(110)	(1,689)	(523)								0
41110	282PMI Tax Depreciation	CAEW	(14,953)	(363)	(4,014)	(1,115)		(1,894)	(6,292)	(946)	(294)	(37)	(0)	0
41110	282PTax NOPAs	SO	(28)	(1)	(21)	(6)								0
41110	282RRepair Allowance	CAEW	276	13	201	62								0
41110	282Skookumchuck Tax Gain	CAEW	(147)	(0)	(0)	(0)							(147)	0
41110	285 SB1149Costs-OROTHER	OTHER	(1,395)	(0)	(0)	(0)								0
41110	28397 Software Writedown-UT	UT	(1,395)	(0)	(1,395)	(0)								0
41110	28398 99 Early Retirement-OR Reg Asset	OR	(124)	(2)	(35)	(10)								0
41110	28399 Software Writedown-UT	UT	(356)	(0)	(0)	(0)		(16)	(50)	(8)	(2)	(0)	(0)	0
41110	283Amort of Pollution Liability	CAEE	(31)	(0)	(8)	(3)		(80)	(226)	(37)	(11)	(2)	(0)	0
41110	283Coal Pile Inventory	SE	(12)	(0)	(0)	(0)		(4)	(12)	(2)	(1)	(0)	(0)	0
41110	283Def Reg Asset-Transm Svc Deposit	SG	(13,886)	(337)	(3,727)	(1,035)		(1,758)	(5,843)	(878)	(273)	(34)	(0)	0
41110	283FAS 106 Accruals	SG	(257)	(5)	(73)	(22)		(33)	(103)	(10)	(5)	(1)	(0)	0
41110	283Hazardous Waste/Envir. Cleanup	ID	(10)	(0)	(0)	(0)								0
41110	283ID PUC Prepaid Taxes	OTHER	(574)	(0)	(0)	(0)							(574)	0
41110	283Income Tax Audit Pynt	SO	(26,869)	(652)	(7,212)	(2,003)		(3,402)	(11,305)	(1,699)	(528)	(66)	(0)	0
41110	283Interim Provision_Totol reg assets_li	ID	(1,500)	(0)	(1,500)	(0)								0
41110	283May 2000 Transition Plan Costs-ID	OR	(815)	(0)	(0)	(0)								0
41110	283May 2000 Transition Plan Costs-OR	UT	(490)	(0)	(0)	(0)		(490)	(815)					0
41110	283May 2000 Transition Plan Costs-WYE	WYU	(87)	(0)	(0)	(0)								0
41110	283May 2000 Transition Plan Costs-WYW	OR	(822)	(0)	(822)	(0)								0
41110	283OR PUC Prepaid Taxes	CAEW	(2,131)	(51)	(572)	(158)		(260)	(915)	(130)	(41)	(5)	(0)	0
41110	283PMI BCC Roll NOPAs 99_00RAR	SNP	(69)	(2)	(19)	(5)		(9)	(29)	(4)	(1)	(0)	(0)	0
41110	283Post Merger Debt Loss	SO	-	(0)	(0)	(0)								0
41110	283Prepaid Insur IBEW 157contingency res	GPS	-	(0)	(0)	(0)								0
41110	283Prepaid Taxes-CA-GPS alloc	GPS	-	(0)	(0)	(0)								0
41110	283Prepaid Taxes-OR-GPS alloc	GPS	(1,437)	(35)	(386)	(107)		(182)	(605)	(91)	(28)	(4)	(0)	0
41110	283Prepaid Taxes-Property Taxes	GPS	-	(0)	(0)	(0)								0

DEFERRED INCOME TAX EXPENSE

Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands

Period Beginning: April 2005
Period Ending: March 2006

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
41110	283Reg Liability-UT Home Energy Lifeline	UT	(195)	0	0	0	0	0	(195)	0	0	0	0	0
41110	283Reg Liability-WA Low Energy Program	WA	(23)	0	0	(23)	0	0	0	0	0	0	0	0
41110	283Roll(Not PTax)99-00 RAR	SO	(338)	(8)	(91)	(25)	0	(43)	(142)	(21)	0	(1)	0	0
41110	283Sales & Use Tax Audit	OTHER	(376)	0	0	0	0	0	0	0	0	0	(376)	0
41110	283Sec 174 94-98 & 99-00 RAR	SO	(10,016)	(243)	(2,688)	(747)	0	(1,268)	(4,214)	(633)	0	(25)	0	0
41110	283Trail Min_OR OTHER	OTHER	(245)	0	0	0	0	0	0	0	0	0	(245)	0
41110	283Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0	0	0	0
41110	283Trojan-Special Assessment-DOE-IRS	TROJD	(610)	(23)	(348)	(107)	0	(29)	(85)	(14)	0	(1)	0	0
41110	283Unearned Joint Use Pole Contact Revnu	SNPD	(311)	(12)	(96)	(22)	0	(24)	(138)	(14)	0	0	0	0
41110	283UT PUC Prepaid Taxes	UT	(102)	0	0	0	0	0	(102)	0	0	0	0	0
41110	283Weatherization	SO	(4,600)	(112)	(1,235)	(343)	0	(582)	(1,935)	(291)	0	(11)	0	0
41110	283WY PSC Prepaid Taxes	WYP	(144)	0	0	0	0	(144)	0	0	0	0	0	0
41110	283Y2K Expense - OR	OTHER	(94)	0	0	0	0	0	0	0	0	0	(94)	0
41110	PMI Miscellaneous	CAEW	0	0	0	0	0	0	0	0	0	0	0	0
41110	(blank)	OTHER	(1)	0	0	0	0	0	0	0	0	0	(1)	0
TOTAL ACCOUNT 4110			(383,554)	(9,977)	(115,958)	(29,982)	0	(53,326)	(130,682)	(30,479)	(5,833)	(1,183)	(6,133)	0
Total Deferred Income Tax Expense			18,957	2,131	22,639	6,574	90	2,683	(7,713)	(5,341)	(456)	21	(1,671)	-

INVESTMENT TAX CREDIT AMORTIZATION

**Allocation Method: West Control Area
Sum of Twelve Months
Allocated In Thousands**

**Period Beginning: April 2005
Period Ending: March 2006**

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
4114	DEFERRED I T C - ELECTRIC - FEDERAL CR	DGU	(5,855)	-	-	-	-	-	(4,834)	(758)	(215)	(48)	-	-
	TOTAL ACCOUNT 4114		(5,855)	0	0	0	0	0	(4,834)	(758)	(215)	(48)	0	0
Total Investment Tax Credit Amortization			(5,855)	0	0	0	0	0	(4,834)	(758)	(215)	(48)	0	0

B8. PLANT IN SERVICE

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	301	ORGANIZATION	CA	612	-	-	-	-	-	-	1,400	-	-	-	-
101	301	ORGANIZATION	ID	1,400	-	-	-	-	-	-	-	-	-	-	-
101	301	ORGANIZATION	UT	8,775	-	-	-	-	-	8,775	-	-	-	-	-
101	301	ORGANIZATION	WYP	2,738	-	-	-	-	2,738	-	-	-	-	-	-
101	301	ORGANIZATION	WYU	1,164	-	-	-	-	-	-	-	1,164	-	-	-
101	301	ORGANIZATION	WYU	1,164	-	-	-	-	-	-	-	1,164	-	-	-
301	Total	ORGANIZATION Total		14,689	612	-	-	-	2,738	8,775	1,400	1,164	-	-	-
101	302	FRANCHISES AND CONSENTS	CAEE	12,365	-	-	-	-	2,766	7,846	1,289	392	72	-	-
101	302	FRANCHISES AND CONSENTS	CAEW	67,680	3,196	49,248	15,247	-	-	-	-	-	-	-	-
101	302	FRANCHISES AND CONSENTS	ID	1,000	-	-	-	-	-	-	1,000	-	-	-	-
101	302	FRANCHISES AND CONSENTS	SG	2,043	38	578	172	-	262	819	128	37	8	-	-
302	Total	FRANCHISES AND CONSENTS Total		83,098	3,234	49,826	16,419	-	3,028	8,665	2,418	429	80	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	CAEE	0	-	-	-	-	0	0	0	0	0	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	CAEW	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	CAEW	960	-	-	-	-	215	609	100	30	6	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	CAEW	24,957	1,178	18,157	5,621	-	-	-	-	-	-	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	ID	390	-	-	-	-	-	-	390	-	-	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	OR	355	-	355	-	-	-	-	-	-	-	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	SE	1,506	26	408	126	-	211	600	99	30	5	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	SG	13,114	244	3,710	1,107	-	1,683	5,259	825	234	52	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	SO	936	23	251	70	-	118	394	59	18	2	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	WYP	193	-	-	-	-	193	-	-	-	-	-	-
101	303	MISCELLANEOUS INTANGIBLE PLANT	WYU	4,410	107	1,484	329	-	558	1,855	279	87	11	-	-
101	303A	POGEE - ENERGY EXCHANGE PROGRAM	SO	236	6	63	18	-	30	99	15	5	1	-	-
101	303A	WARR	SO	509	12	137	38	-	64	214	32	10	1	-	-
101	303B	DE	SO	574	14	154	43	-	73	242	36	11	1	-	-
101	303B	DT	SO	576	14	155	43	-	73	242	36	11	1	-	-
101	303B	RC	SO	576	14	155	43	-	73	242	36	11	1	-	-
101	303B	CD	SO	111	3	30	8	-	14	47	7	2	0	-	-
101	303B	USC	SO	119,005	289	3,196	888	-	1,508	5,009	753	234	29	-	-
101	303C	AD	SO	365	9	98	27	-	46	23	7	7	3	-	-
101	303C	ALC	SO	1,128	27	303	84	-	143	475	71	22	3	-	-
101	303C	CO	SO	538	13	144	40	-	68	226	34	11	1	-	-
101	303C	MPSS	SO	413	10	111	31	-	52	174	26	8	1	-	-
101	303C	OGNO	SO	1,660	40	446	124	-	210	699	105	33	4	-	-
101	303C	R	CAEE	192	-	-	-	-	43	122	20	6	1	-	-
101	303C	SF	SO	1,720	42	462	128	-	218	724	109	34	4	-	-
101	303C	SS	SO	101,057	2,720	33,126	7,578	-	6,953	45,730	4,059	891	2	0	-
101	303C	THAS	SG	107	2	30	9	-	14	43	7	7	0	-	-
101	303D	ESK	SO	538	13	144	40	-	68	226	34	11	1	-	-
101	303D	ISR	SO	1,486	36	399	111	-	188	625	94	29	4	-	-
101	303D	MS	SO	425	10	114	32	-	54	179	27	8	1	-	-
101	303D	WHS	SO	1,158	28	311	86	-	147	487	73	23	3	-	-
101	303D	WHS	SO	313	8	84	23	-	40	132	20	6	1	-	-
101	303D	WHS	SO	1,083	26	291	81	-	137	456	68	21	3	-	-
101	303E	AD	SO	4,391	107	1,179	327	-	556	1,847	278	86	11	-	-
101	303E	ELI	SO	729	18	196	54	-	92	307	46	14	2	-	-
101	303E	MC	SO	406	10	109	34	-	51	171	26	8	1	-	-
101	303E	MS	SO	10,051	244	2,698	749	-	1,273	4,229	636	197	25	-	-
101	303E	ND	SO	748	18	201	56	-	95	315	47	15	2	-	-
101	303E	PASS	SO	474	12	127	35	-	60	199	30	9	1	-	-
101	303E	PW	SO	239	6	64	18	-	30	101	15	5	1	-	-
101	303E	PWS	SO	1,633	40	438	122	-	207	687	103	32	4	-	-
101	303E	TAG	SO	2,788	68	748	208	-	353	1,173	176	55	7	-	-
101	303E	TETS	SO	786	19	211	59	-	100	331	50	15	2	-	-
101	303E	FILE	SO	245	6	66	18	-	31	103	16	5	1	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	303FELT	FRANCHISE TAX SYSTEM	SO	416	10	112	31	-	53	175	26	8	1	-	-
101	303FMS	FUEL MANAGEMENT SYSTEM	SO	3,253	79	873	243	-	412	1,369	206	64	8	-	-
101	303FNP	FLUENET PRO METER READING SYST -HRP REP	SO	2,908	217	781	368	-	368	1,223	184	57	7	-	-
101	303FPI	FACILITY INSPECTION REPORTING SYSTEM	SO	1,428	35	383	106	-	181	601	90	28	4	-	-
101	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	7,966	193	385	107	-	1,009	603	91	28	4	-	-
101	303GRID	2002 GRID NET POWER COST MODELING	CAEE	-	-	2,138	594	-	-	3,352	504	156	20	-	-
101	303HAYD	HAYDEN - VIBRATION SOFTWARE	SO	109	3	29	8	-	14	46	7	2	0	-	-
101	303HEAT	PLATINUM DB2 MANAGEMENT SOFTWARE	SO	237	6	64	18	-	30	100	15	5	1	-	-
101	303HRATS	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	342	8	92	26	-	43	144	22	7	1	-	-
101	303HRBEN	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	341	8	92	25	-	43	144	22	7	1	-	-
101	303ICM	INTEGRATED COST MGT STRUCTURE	SO	4,632	112	1,243	345	-	587	1,949	293	91	11	-	-
101	303IMAP	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	514	12	138	38	-	65	216	33	10	1	-	-
101	303IMSRE	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	597	14	160	44	-	76	251	38	12	1	-	-
101	303INTEL	INTELLISYNC ANYWHERE	SO	429	10	115	32	-	54	180	27	8	1	-	-
101	303JARS	JURISDICTIONAL ALLOC REPORT SYSTEM	SO	7	0	2	0	-	1	3	0	0	0	-	-
101	303JTO	FACILITY JOINT USE SOFTWARE	SO	457	11	123	34	-	58	192	29	9	1	-	-
101	303JTU	POLE CONTRACT RENTAL SYSTEM	SO	998	24	268	74	-	126	420	63	20	2	-	-
101	303KPI	KEY PERFORMANCE INDICATOR DASHBOARD	SO	333	8	89	25	-	42	140	21	7	1	-	-
101	303KWH	KWH HISTORICAL DATA COLLECTION	SO	394	10	106	29	-	50	166	25	8	1	-	-
101	303KWI	FINANCIAL FORECAST INTEGRATION	SO	1,188	29	319	89	-	150	500	75	23	3	-	-
101	303MACE	MACE - MAPPING & CONNECTIVITY ENABLER	CA	0	0	-	-	-	-	546	90	27	5	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEE	861	-	45	14	-	192	546	90	27	5	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEW	62	3	101	23	-	21	139	12	3	-	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CN	308	8	-	-	-	-	-	0	-	-	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	ID	0	-	-	-	-	-	-	-	-	-	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	OR	2	-	2	-	-	-	-	-	-	-	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	SE	13	0	4	1	-	2	5	1	0	0	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	SO	26,286	638	7,056	1,960	-	3,329	11,060	1,662	516	65	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	UT	40	-	-	-	-	-	40	-	-	-	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	WA	8	-	-	8	-	-	-	-	-	-	-	-
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	WYP	1	-	-	-	-	1	-	-	-	-	-	-
101	303MOIP	MID OFFICE IMPROVEMENT PROJECT	SO	12,230	297	3,283	912	-	1,549	5,146	773	240	30	-	-
101	303NMARK	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SE	447	8	121	38	-	63	178	29	9	2	-	-
101	303NOVEL	NOVELL LICENSES	SO	258	6	69	19	-	33	108	16	5	1	-	-
101	303OCHIP	OUTAGE CALL HANDLING INTEGRATION	SO	1,981	48	532	148	-	251	833	125	39	5	-	-
101	303OFFXP	OFFICE XP SOFTWARE	SO	1,441	35	387	107	-	183	606	91	28	4	-	-
101	303OLEE	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	747	18	201	56	-	95	314	47	15	2	-	-
101	303OPIS	OPERATIONS MAPPING SYSTEM	SO	10,163	247	2,728	758	-	1,287	4,276	643	200	25	-	-
101	303OPVIS	OPERATIONS VISUALIZATION SYSTEM	SO	249	6	67	19	-	31	105	16	5	1	-	-
101	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	1,287	31	346	96	-	163	542	81	25	3	-	-
101	303ORS	OUTAGE REPORTING SYSTEM	OR	2	-	2	-	-	-	-	-	-	-	-	-
101	303ORS	OUTAGE REPORTING SYSTEM	OR	3,494	85	938	261	-	442	1,470	221	69	9	-	-
101	303P8DM	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	2,163	52	581	161	-	274	910	137	42	5	-	-
101	303P2PI	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	46	508	141	-	240	796	120	37	5	-	-
101	303PWRTX	IRRIGATION LOAD CONTROL - UTAH - 2005	SO	448	11	120	33	-	57	189	28	9	1	-	-
101	303PWRTX	CAPITAL ASST & ACCOUNTING TRACKING SYS	SO	389	9	105	29	-	49	164	25	16	2	-	-
101	303QUEST	POWER TAX	SO	792	213	213	59	-	100	333	50	10	1	-	-
101	303RCD	QUEST DATABASE MGMT TOOLS	SO	525	13	141	39	-	66	221	33	10	1	-	-
101	303RCD	RCDA REGULATION DISCOVERY TOOL	SO	667	16	179	50	-	85	281	42	13	2	-	-
101	303REST	RETAIL ENERGY SERVICES TRACKING	SO	481	12	129	36	-	61	202	30	9	1	-	-
101	303RIS	RESOURCE INFORMATION SYSTEM	SO	92	2	25	7	-	12	39	6	2	0	-	-
101	303RIS	ENERGY COMMODITY SYSTEM SOFTWARE	SO	9,825	238	2,637	733	-	1,244	4,134	621	193	24	-	-
101	303RNGR	RANGER EMS/SCADA SYSTEM PHASE I	SO	6,765	164	1,816	504	-	857	2,847	428	133	17	-	-
101	303RWT	RMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,330	251	2,773	770	-	1,308	4,347	653	203	26	-	-
101	303SAP	S A P	SO	156,770	3,805	42,081	11,689	-	19,851	65,962	9,914	3,078	388	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutli
101	303SBT14	IT WORK TO ACCOMMODATE CSS & MDM TO SB11	CN	252	7	83	19	-	17	114	10	2	-	-	-
101	303SCHOO	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	1,922	47	516	143	-	243	808	122	38	-	-	-
101	303SLDS	SALT LAKE SCADA SYSTEM	SO	367	9	99	27	-	46	154	23	7	-	-	-
101	303SPS	SINGLE PERSON SCHEDULING	SO	9,035	219	2,425	674	-	1,144	3,802	571	177	-	-	-
101	303SRCHC	INTRANET SEARCH ENGINE	SO	488	12	134	31	-	63	209	31	10	-	-	-
101	303STEM	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	289	7	80	22	-	38	126	19	6	-	-	-
101	303STERL	STERLING SOFTWARE	SO	973	24	261	73	-	123	409	62	19	-	-	-
101	303STROB	STROBE PERFORMANCE MEASUREMENT SYSTEM	SO	194	5	52	14	-	23	82	12	4	-	-	-
101	303STCP	WAN/LAN SFTWR FOR TCPNAX NETWK	SO	181	4	49	13	-	25	76	11	4	-	-	-
101	303TBICO	TIBCO SOFTWARE	SO	3,694	90	992	275	-	468	1,554	234	73	-	-	-
101	303TLCO	TELCO RESEARCH TRUE SYSTEMS	SO	217	5	58	16	-	27	91	14	4	-	-	-
101	303TORIS	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,475	36	396	110	-	187	621	93	29	-	-	-
101	303TWBS	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	1,298	24	367	110	-	211	82	82	23	-	-	-
101	303UJI	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,662	40	446	124	-	211	700	105	33	-	-	-
101	303UNIX	NONUNITIZED UNIX SECURITY INITIATIVE	SO	870	21	234	65	-	110	366	55	17	-	-	-
101	303VCPRO	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	459	11	123	34	-	58	193	29	9	-	-	-
101	303VCS	VERSION CONTROL SYSTEM	SO	326	8	88	24	-	41	137	21	6	-	-	-
101	303VISIO	VISIO PRO	SO	417	10	112	31	-	53	175	26	8	-	-	-
101	303VITAL	HELPDESK MAINFRAME SOFTWARE - VANTIVE	SO	224	5	60	17	-	28	94	14	4	-	-	-
101	303WNTV	WEB SOFTWARE	SO	446	11	120	33	-	56	188	33	9	-	-	-
101	303WEB	WEB SOFTWARE	SO	5,174	126	1,389	386	-	655	2,177	327	102	-	-	-
303 Total		MISCELLANEOUS INTANGIBLE PLANT Total	SO	504,387	12,917	152,676	41,365	-	55,142	204,649	28,380	8,293	-	-	-
Total INTP		Intangible Plant		602,174	16,763	202,502	56,784	-	60,908	222,089	32,198	9,886	-	-	-
101	310	LAND & LAND RIGHTS	CAEE	61	-	-	-	-	14	39	6	2	-	-	-
101	310	LAND & LAND RIGHTS	CAEW	(61)	(3)	(44)	(14)	-	429	1,217	200	61	-	-	-
101	310	LAND & LAND RIGHTS	CAEE	1,919	-	-	-	-	429	1,217	200	61	-	-	-
310 Total		LAND & LAND RIGHTS Total		1,919	-	-	-	-	429	1,217	200	61	-	-	-
101	3101	LAND OWNED IN FEE	CAEE	9,858	-	-	-	-	2,205	6,255	1,028	313	-	-	-
101	3101	LAND OWNED IN FEE	CAEW	2,001	94	1,456	451	-	2,205	6,255	1,028	313	-	-	-
3101 Total		LAND OWNED IN FEE Total		11,858	94	1,456	451	-	2,205	6,255	1,028	313	-	-	-
101	3102	LAND RIGHTS	CAEE	31,595	-	205	63	-	7,067	20,048	3,294	1,002	-	-	-
101	3102	LAND RIGHTS	CAEW	281	13	205	63	-	7,067	20,048	3,294	1,002	-	-	-
3102 Total		LAND RIGHTS Total		31,876	13	205	63	-	7,067	20,048	3,294	1,002	-	-	-
101	3103	WATER RIGHTS	CAEE	36,190	-	-	-	-	8,094	22,963	3,773	1,148	-	-	-
101	3103	WATER RIGHTS	CAEW	171	8	125	39	-	8,094	22,963	3,773	1,148	-	-	-
3103 Total		WATER RIGHTS Total		36,361	8	125	39	-	8,094	22,963	3,773	1,148	-	-	-
310 Total		LAND & LAND RIGHTS - Steam Total		82,015	113	1,741	539	-	17,809	50,522	8,302	2,526	-	-	-
101	311	STRUCTURES AND IMPROVEMENTS	CAEE	6,927	-	-	-	-	1,549	4,395	722	220	-	-	-
101	311	STRUCTURES AND IMPROVEMENTS	CAEW	(6,927)	(327)	(5,040)	(1,560)	-	1,549	4,395	722	220	-	-	-
101	311	STRUCTURES AND IMPROVEMENTS	CAEE	575,285	-	-	-	-	128,671	365,032	59,984	18,253	-	-	-
101	311	STRUCTURES AND IMPROVEMENTS	CAEW	194,920	9,197	141,741	43,882	-	128,671	365,032	59,984	18,253	-	-	-
311 Total		STRUCTURES AND IMPROVEMENTS Total		770,105	8,870	136,701	42,322	-	130,220	369,427	60,706	18,473	-	-	-
101	312	BOILER PLANT EQUIPMENT	CAEE	28,475	-	-	-	-	6,369	18,068	2,969	903	-	-	-
101	312	BOILER PLANT EQUIPMENT	CAEW	(28,475)	(1,344)	(20,717)	(6,414)	-	6,369	18,068	2,969	903	-	-	-
101	312	BOILER PLANT EQUIPMENT	CAEE	1,886,378	-	-	-	-	421,915	1,196,950	196,690	59,853	-	-	-
101	312	BOILER PLANT EQUIPMENT	CAEW	658,417	31,083	479,029	148,304	-	421,915	1,196,950	196,690	59,853	-	-	-
312 Total		BOILER PLANT EQUIPMENT Total		2,544,794	29,739	468,312	141,890	-	428,284	1,215,018	199,659	60,756	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	314	TURBOGENERATOR UNITS	CAEE	7,192	-	-	-	-	1,609	4,564	750	228	42	-	-
101	314	TURBOGENERATOR UNITS	CAEW	(7,192)	(340)	(5,233)	(1,620)	-	-	-	-	-	-	-	-
101	314	TURBOGENERATOR UNITS	CAEE	520,290	-	-	-	-	116,370	330,136	54,250	16,508	3,026	-	-
101	314	TURBOGENERATOR UNITS	CAEW	185,842	8,773	135,209	41,860	-	-	-	-	-	-	-	-
	314 Total	TURBOGENERATOR UNITS Total		706,132	8,434	129,976	40,240	-	117,979	334,699	55,000	16,736	3,067	-	-
101	315	ACCESSORY ELECTRIC EQUIPMENT	CAEE	263,143	-	-	-	-	58,856	166,970	27,438	8,349	1,530	-	-
101	315	ACCESSORY ELECTRIC EQUIPMENT	CAEW	65,531	3,094	47,677	14,761	-	-	-	-	-	-	-	-
101	315	ACCESSORY ELECTRIC EQUIPMENT	CAEE	2,737	-	-	-	-	612	1,737	285	87	16	-	-
101	315	ACCESSORY ELECTRIC EQUIPMENT	CAEW	(2,737)	(129)	(1,992)	(617)	-	-	-	-	-	-	-	-
	315 Total	ACCESSORY ELECTRIC EQUIPMENT Total		328,674	2,964	45,686	14,144	-	59,468	168,707	27,723	8,436	1,546	-	-
101	316	MISCELLANEOUS POWER PLANT EQUIPMENT	CAEE	201	-	-	-	-	45	128	21	6	1	-	-
101	316	MISCELLANEOUS POWER PLANT EQUIPMENT	CAEW	(201)	(10)	(147)	(45)	-	-	-	-	-	-	-	-
101	316	MISCELLANEOUS POWER PLANT EQUIPMENT	CAEE	19,291	-	-	-	-	4,315	12,241	2,011	612	112	-	-
101	316	MISCELLANEOUS POWER PLANT EQUIPMENT	CAEW	6,031	285	4,388	1,358	-	-	-	-	-	-	-	-
	316 Total	MISCELLANEOUS POWER PLANT EQUIPMENT Total		25,322	275	4,241	1,313	-	4,360	12,368	2,032	618	113	-	-
	TOTAL STM	Steam Production Plant		4,457,042	50,395	776,657	240,448	-	758,120	2,150,742	353,422	107,547	19,711	-	-
101	330	LAND AND LAND RIGHTS	CAEE	93	-	-	-	-	21	59	10	3	1	-	-
	330 Total	LAND AND LAND RIGHTS Total		93	-	-	-	-	21	59	10	3	1	-	-
101	3301	LAND OWNED IN FEE	CAEE	5,545	-	-	-	-	1,240	3,518	578	176	32	-	-
101	3301	LAND OWNED IN FEE	CAEW	5,158	243	3,753	1,162	-	-	-	-	-	-	-	-
	3301 Total	LAND OWNED IN FEE Total		10,703	243	3,753	1,162	-	1,240	3,518	578	176	32	-	-
101	3302	LAND RIGHTS	CAEE	64	-	-	-	-	14	40	7	2	0	-	-
101	3302	LAND RIGHTS	CAEW	8,034	379	5,845	1,810	-	-	-	-	-	-	-	-
	3302 Total	LAND RIGHTS Total		8,098	379	5,845	1,810	-	14	40	7	2	0	-	-
101	3303	WATER RIGHTS	CAEE	140	-	-	-	-	31	89	15	4	1	-	-
	3303 Total	WATER RIGHTS Total		140	-	-	-	-	31	89	15	4	1	-	-
101	3304	FLOOD RIGHTS	CAEE	91	-	-	-	-	20	58	9	3	1	-	-
101	3304	FLOOD RIGHTS	CAEW	260	12	189	58	-	-	-	-	-	-	-	-
	3304 Total	FLOOD RIGHTS Total		351	12	189	58	-	20	58	9	3	1	-	-
101	33051	LAND RIGHTS - FISH/WILDLIFE	CAEW	310	15	225	70	-	-	-	-	-	-	-	-
	33051 Total	LAND RIGHTS - FISH/WILDLIFE Total		310	15	225	70	-	-	-	-	-	-	-	-
	330 Total	LAND AND LAND RIGHTS - Hydro Plant		19,695	650	10,012	3,100	-	1,327	3,765	619	188	35	-	-
101	331	STRUCTURES AND IMPROVE	CAEE	11,994	-	-	-	-	2,683	7,611	1,251	381	70	-	-
101	331	STRUCTURES AND IMPROVE	CAEW	67,605	3,192	49,186	15,228	-	-	-	-	-	-	-	-
	331 Total	STRUCTURES AND IMPROVE Total		79,600	3,192	49,186	15,228	-	2,683	7,611	1,251	381	70	-	-
101	332	"RESERVOIRS, DAMS & WATERWAYS"	CAEE	57,190	-	-	-	-	12,791	36,289	5,963	1,815	333	-	-
101	332	"RESERVOIRS, DAMS & WATERWAYS"	CAEW	221,909	10,476	161,449	49,983	-	-	-	-	-	-	-	-
	332 Total	"RESERVOIRS, DAMS & WATERWAYS" Total		279,099	10,476	161,449	49,983	-	12,791	36,289	5,963	1,815	333	-	-
101	333	"WATER WHEELS, TURB & GENERATORS"	CAEE	17,909	-	-	-	-	4,006	11,364	1,867	568	104	-	-
101	333	"WATER WHEELS, TURB & GENERATORS"	CAEW	65,596	3,097	47,724	14,775	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	333 Total	"WATER WHEELS, TURB & GENERATORS" Total		83,505	3,097	47,724	14,775	-	4,006	11,364	1,867	568	104	-	-
101	334	ACCESSORY ELECTRIC EQUIPMENT	CAEE	8,000	-	-	-	-	1,789	5,076	834	254	47	-	-
101	334	ACCESSORY ELECTRIC EQUIPMENT	CAEW	31,649	1,494	23,026	7,129	-	-	-	-	-	-	-	-
101	334 Total	ACCESSORY ELECTRIC EQUIPMENT Total		39,649	1,494	23,026	7,129	-	1,789	5,076	834	254	47	-	-
101	335	MISC POWER PLANT EQUIP	CAEE	345	-	-	-	-	77	219	36	11	2	-	-
101	335	MISC POWER PLANT EQUIP	CAEW	2,828	134	2,058	637	-	-	-	-	-	-	-	-
101	335 Total	MISC POWER PLANT EQUIP Total		3,173	134	2,058	637	-	77	219	36	11	2	-	-
101	336	"ROADS, RAILROADS & BRIDGES"	CAEE	1,353	-	-	-	-	303	859	141	43	8	-	-
101	336	"ROADS, RAILROADS & BRIDGES"	CAEW	11,829	558	8,606	2,664	-	-	-	-	-	-	-	-
101	336 Total	"ROADS, RAILROADS & BRIDGES" Total		13,182	558	8,606	2,664	-	303	859	141	43	8	-	-
	TOTAL HYD	Hydro Production Plant		517,902	19,600	302,062	93,516	-	22,976	65,181	10,711	3,259	597	-	-
101	3401	LAND OWNED IN FEE	CAEE	3,242	-	-	-	-	725	2,057	338	103	19	-	-
101	3401	LAND OWNED IN FEE	CAEW	842	40	613	190	-	-	-	-	-	-	-	-
101	3401 Total	LAND OWNED IN FEE Total		4,084	40	613	190	-	725	2,057	338	103	19	-	-
101	3402	LAND RIGHTS	CAEE	13,776	-	-	-	-	3,081	8,741	1,436	437	80	-	-
101	3402	LAND RIGHTS	CAEW	13,776	-	-	-	-	3,081	8,741	1,436	437	80	-	-
101	3402 Total	LAND RIGHTS Total		27,552	-	-	-	-	6,162	17,482	2,872	874	160	-	-
101	3403	WATER RIGHTS - OTHER	CAEE	3,632	-	-	-	-	812	2,305	379	115	21	-	-
101	3403	WATER RIGHTS - OTHER	CAEW	3,632	-	-	-	-	812	2,305	379	115	21	-	-
101	3403 Total	WATER RIGHTS - OTHER Total		7,264	-	-	-	-	1,624	4,610	758	230	42	-	-
101	340 Total	LAND AND LAND RIGHTS - Other Plant		21,492	40	613	190	-	4,619	13,102	2,163	655	120	-	-
101	341	STRUCTURES & IMPROVEMENTS	CAEE	15,922	-	-	-	-	3,561	10,103	1,660	505	93	-	-
101	341	STRUCTURES & IMPROVEMENTS	CAEW	12,475	589	9,076	2,810	-	-	-	-	-	-	-	-
101	341 Total	STRUCTURES & IMPROVEMENTS Total		28,396	589	9,076	2,810	-	3,561	10,103	1,660	505	93	-	-
101	342	"FUEL HOLDERS, PRODUCERS, ACCES"	CAEE	4,626	-	483	149	-	1,035	2,935	482	147	27	-	-
101	342	"FUEL HOLDERS, PRODUCERS, ACCES"	CAEW	664	31	483	149	-	-	-	-	-	-	-	-
101	342 Total	"FUEL HOLDERS, PRODUCERS, ACCES" Total		5,289	31	483	149	-	1,035	2,935	482	147	27	-	-
101	343	PRIME MOVERS	CAEE	185,594	-	-	-	-	41,511	117,764	19,352	5,889	1,079	-	-
101	343	PRIME MOVERS	CAEW	99,629	4,703	72,485	22,441	-	-	-	-	-	-	-	-
101	343 Total	PRIME MOVERS Total		285,223	4,703	72,485	22,441	-	41,511	117,764	19,352	5,889	1,079	-	-
101	344	GENERATORS	CAEE	37,715	-	-	-	-	8,436	23,931	3,933	1,197	219	-	-
101	344	GENERATORS	CAEW	39,560	1,868	28,782	8,911	-	-	-	-	-	-	-	-
101	344 Total	GENERATORS Total		77,275	1,868	28,782	8,911	-	8,436	23,931	3,933	1,197	219	-	-
101	345	ACCESSORY ELECTRIC EQUIPMENT	CAEE	14,101	428	6,591	2,040	-	3,154	8,948	1,470	447	82	-	-
101	345	ACCESSORY ELECTRIC EQUIPMENT	CAEW	9,059	428	6,591	2,040	-	-	-	-	-	-	-	-
101	345 Total	ACCESSORY ELECTRIC EQUIPMENT Total		23,160	428	6,591	2,040	-	3,154	8,948	1,470	447	82	-	-
101	346	MISCELLANEOUS PWR PLANT EQUIP	CAEE	1,186	-	-	-	-	265	753	124	38	7	-	-
101	346	MISCELLANEOUS PWR PLANT EQUIP	CAEW	497	23	362	112	-	-	-	-	-	-	-	-
101	346 Total	MISCELLANEOUS PWR PLANT EQUIP Total		1,684	23	362	112	-	265	753	124	38	7	-	-
	TOTAL OTH	Other Production Plant		442,520	7,682	118,391	36,653	-	62,580	177,536	29,174	8,878	1,627	-	-
101	350	LAND AND LAND RIGHTS	CAEE	836	-	-	-	-	187	530	87	27	5	-	-
101	350 Total	LAND AND LAND RIGHTS Total		836	-	-	-	-	187	530	87	27	5	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
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Period Beginning: March 2005
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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	3501	LAND OWNED IN FEE	CAEE	27,173	-	-	-	-	6,078	17,242	2,833	862	158	-	-
101	3501	LAND OWNED IN FEE	CAEW	3,705	175	2,695	834	-	-	-	-	-	-	-	-
	3501 Total	LAND OWNED IN FEE Total		30,877	175	2,695	834								
101	3502	LAND RIGHTS	CAEE	31,739	-	-	-	-	7,099	20,139	3,309	1,007	185	-	-
101	3502	LAND RIGHTS	CAEW	24,654	1,164	17,937	5,553	-	-	-	-	-	-	-	-
	3502 Total	LAND RIGHTS Total		24,654	1,164	17,937	5,553								
	350 Total	LAND AND LAND RIGHTS - Transmission Plant		88,106	1,339	20,633	6,388		13,363	37,911	6,230	1,896	347		
101	352	STRUCTURES & IMPROVEMENTS	CAEE	34,875	-	-	-	-	7,800	22,129	3,636	1,107	203	-	-
101	352	STRUCTURES & IMPROVEMENTS	CAEW	16,062	758	11,686	3,618	-	-	-	-	-	-	-	-
	352 Total	STRUCTURES & IMPROVEMENTS Total		50,936	758	11,686	3,618		7,800	22,129	3,636	1,107	203		
101	353	STATION EQUIPMENT	CAEE	59,644	-	-	-	-	125,173	355,107	58,353	17,757	3,254	-	-
101	353	STATION EQUIPMENT	CAEW	264,844	12,503	192,687	59,654	-	-	-	-	-	-	-	-
	353 Total	STATION EQUIPMENT Total		824,488	12,503	192,687	59,654		125,173	355,107	58,353	17,757	3,254		
101	3534	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAEE	39,453	-	-	-	-	8,824	25,034	4,114	1,252	229	-	-
101	3534	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAEW	26,051	1,230	18,954	5,868	-	-	-	-	-	-	-	-
	3534 Total	STATION EQUIPMENT, STEP-UP TRANSFORMERS Total		65,504	1,230	18,954	5,868		8,824	25,034	4,114	1,252	229		
	353 Total	STATION EQUIPMENT - Transmission		889,993	13,733	211,640	65,522		133,997	380,141	62,467	19,009	3,484		
101	354	TOWERS AND FIXTURES	CAEE	183,854	-	-	-	-	41,122	116,660	19,170	5,834	1,069	-	-
101	354	TOWERS AND FIXTURES	CAEW	182,771	8,628	132,974	41,168	-	-	-	-	-	-	-	-
	354 Total	TOWERS AND FIXTURES Total		366,625	8,628	132,974	41,168		41,122	116,660	19,170	5,834	1,069		
101	355	POLES AND FIXTURES	CAEE	334,450	-	-	-	-	74,804	212,216	34,873	10,612	1,945	-	-
101	355	POLES AND FIXTURES	CAEW	165,304	7,804	120,267	37,234	-	-	-	-	-	-	-	-
	355 Total	POLES AND FIXTURES Total		499,754	7,804	120,267	37,234		74,804	212,216	34,873	10,612	1,945		
101	356	OVERHEAD CONDUCTORS & DEVICES	CAEE	343,979	-	-	-	-	76,936	218,262	35,866	10,914	2,000	-	-
101	356	OVERHEAD CONDUCTORS & DEVICES	CAEW	287,660	13,580	209,287	64,794	-	-	-	-	-	-	-	-
	356 Total	OVERHEAD CONDUCTORS & DEVICES Total		631,639	13,580	209,287	64,794		76,936	218,262	35,866	10,914	2,000		
101	357	UNDERGROUND CONDUIT	CAEE	2,396	-	-	-	-	536	1,520	250	76	14	-	-
101	357	UNDERGROUND CONDUIT	CAEW	18	1	13	4	-	-	-	-	-	-	-	-
	357 Total	UNDERGROUND CONDUIT Total		2,414	1	13	4		536	1,520	250	76	14		
101	358	UNDERGROUND CONDUCTORS & DEVICES	CAEE	4,088	-	-	-	-	914	2,594	426	130	24	-	-
101	358	UNDERGROUND CONDUCTORS & DEVICES	CAEW	19	1	14	4	-	-	-	-	-	-	-	-
	358 Total	UNDERGROUND CONDUCTORS & DEVICES Total		4,108	1	14	4		914	2,594	426	130	24		
101	359	ROADS AND TRAILS	CAEE	4,918	-	-	-	-	1,100	3,121	513	156	29	-	-
101	359	ROADS AND TRAILS	CAEW	6,461	305	4,701	1,455	-	-	-	-	-	-	-	-
	359 Total	ROADS AND TRAILS Total		11,379	305	4,701	1,455		1,100	3,121	513	156	29		
	TOTAL TRN	Transmission Plant		2,544,955	46,149	711,215	220,187		350,572	994,554	163,431	49,732	9,115		
101	360	LAND AND LAND RIGHTS	ID	1	-	-	-	-	-	-	-	-	-	-	-
101	360	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-	-	-	-
101	360	LAND AND LAND RIGHTS	UT	168	-	-	-	-	-	168	-	-	-	-	-
101	360	LAND AND LAND RIGHTS	WA	0	-	-	0	-	-	-	-	-	-	-	-
101	360	LAND AND LAND RIGHTS	WYP	4	-	-	-	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutli
101	360	LAND AND LAND RIGHTS	WYU	183	-	8	0	-	4	168	1	2	-	-	-
	360 Total	LAND AND LAND RIGHTS Total													
101	3601	LAND OWNED IN FEE	CA	116	116	-	-	-	-	-	-	-	-	-	-
101	3601	LAND OWNED IN FEE	ID	206	-	-	-	-	-	-	206	-	-	-	-
101	3601	LAND OWNED IN FEE	OR	4,442	-	4,442	-	-	-	-	-	-	-	-	-
101	3601	LAND OWNED IN FEE	UT	14,808	-	-	-	-	-	14,808	-	-	-	-	-
101	3601	LAND OWNED IN FEE	WA	665	-	-	665	-	-	-	-	-	-	-	-
101	3601	LAND OWNED IN FEE	WYP	450	-	-	-	-	450	-	-	-	-	-	-
101	3601	LAND OWNED IN FEE	WYU	48	-	-	-	-	-	-	-	48	-	-	-
	3601 Total	LAND OWNED IN FEE Total		20,735	116	4,442	665		450	14,808	206	48			
101	3602	LAND RIGHTS	CA	914	914	-	-	-	-	-	-	-	-	-	-
101	3602	LAND RIGHTS	ID	959	-	-	-	-	-	-	959	-	-	-	-
101	3602	LAND RIGHTS	OR	3,566	-	3,566	-	-	-	-	-	-	-	-	-
101	3602	LAND RIGHTS	UT	6,207	-	-	-	-	-	6,207	-	-	-	-	-
101	3602	LAND RIGHTS	WA	298	-	-	298	-	-	-	-	-	-	-	-
101	3602	LAND RIGHTS	WYP	1,945	-	-	-	-	1,945	-	-	-	-	-	-
101	3602	LAND RIGHTS	WYU	1,334	-	-	-	-	-	-	-	1,334	-	-	-
	3602 Total	LAND RIGHTS Total		15,214	914	3,566	298		1,945	6,207	959	1,334			
	360 Total	LAND AND LAND RIGHTS - Distribution		35,132	1,030	8,006	964		2,400	21,183	1,166	1,384			
101	361	STRUCTURES & IMPROVEMENTS	CA	1,452	1,452	-	-	-	-	-	-	-	-	-	-
101	361	STRUCTURES & IMPROVEMENTS	ID	763	-	-	-	-	-	-	763	-	-	-	-
101	361	STRUCTURES & IMPROVEMENTS	OR	10,944	-	10,944	-	-	-	-	-	-	-	-	-
101	361	STRUCTURES & IMPROVEMENTS	UT	19,752	-	-	-	-	-	19,752	-	-	-	-	-
101	361	STRUCTURES & IMPROVEMENTS	WA	1,600	-	-	1,600	-	-	-	-	-	-	-	-
101	361	STRUCTURES & IMPROVEMENTS	WYP	5,046	-	-	-	-	5,046	-	-	-	-	-	-
101	361	STRUCTURES & IMPROVEMENTS	WYU	178	-	-	-	-	-	-	-	178	-	-	-
	361 Total	STRUCTURES & IMPROVEMENTS Total		39,736	1,452	10,944	1,600		5,046	19,752	763	178			
101	362	STATION EQUIPMENT	CA	13,103	13,103	-	-	-	-	-	-	-	-	-	-
101	362	STATION EQUIPMENT	ID	19,215	-	-	-	-	-	-	19,215	-	-	-	-
101	362	STATION EQUIPMENT	OR	156,402	-	156,402	-	-	-	-	-	-	-	-	-
101	362	STATION EQUIPMENT	UT	303,191	-	-	-	-	-	303,191	-	-	-	-	-
101	362	STATION EQUIPMENT	WA	42,517	-	-	42,517	-	-	-	-	-	-	-	-
101	362	STATION EQUIPMENT	WYP	86,759	-	-	-	-	86,759	-	-	-	-	-	-
101	362	STATION EQUIPMENT	WYU	4,942	-	-	-	-	-	-	-	4,942	-	-	-
	362 Total	STATION EQUIPMENT Total		626,129	13,103	156,402	42,517		86,759	303,191	19,215	4,942			
101	363	STORAGE BATTERY EQUIPMENT	UT	616	-	-	-	-	-	616	-	-	-	-	-
	363 Total	STORAGE BATTERY EQUIPMENT Total		616						616					
101	364	"POLES, TOWERS AND FIXTURES"	CA	42,161	42,161	-	-	-	-	-	-	-	-	-	-
101	364	"POLES, TOWERS AND FIXTURES"	ID	49,067	-	-	-	-	-	-	49,067	-	-	-	-
101	364	"POLES, TOWERS AND FIXTURES"	OR	271,041	-	271,041	-	-	-	-	-	-	-	-	-
101	364	"POLES, TOWERS AND FIXTURES"	UT	242,460	-	-	-	-	-	242,460	-	-	-	-	-
101	364	"POLES, TOWERS AND FIXTURES"	WA	74,311	-	-	74,311	-	-	-	-	-	-	-	-
101	364	"POLES, TOWERS AND FIXTURES"	WYP	68,369	-	-	-	-	68,369	-	-	-	-	-	-
101	364	"POLES, TOWERS AND FIXTURES"	WYU	14,990	-	-	-	-	-	-	-	14,990	-	-	-
	364 Total	"POLES, TOWERS AND FIXTURES" Total		762,399	42,161	271,041	74,311		68,369	242,460	49,067	14,990			
101	365	OVERHEAD CONDUCTORS & DEVICES	CA	30,877	30,877	-	-	-	-	-	-	-	-	-	-
101	365	OVERHEAD CONDUCTORS & DEVICES	ID	31,067	-	-	-	-	-	-	31,067	-	-	-	-
101	365	OVERHEAD CONDUCTORS & DEVICES	OR	204,494	-	204,494	-	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	365	OVERHEAD CONDUCTORS & DEVICES	UT	174,072	-	-	-	-	-	174,072	-	-	-	-	-
101	365	OVERHEAD CONDUCTORS & DEVICES	WA	51,003	-	-	51,003	-	-	-	-	-	-	-	-
101	365	OVERHEAD CONDUCTORS & DEVICES	WYP	69,389	-	-	-	-	69,389	-	-	-	-	-	-
101	365	OVERHEAD CONDUCTORS & DEVICES	WYU	9,368	-	-	-	-	-	-	-	9,368	-	-	-
	365 Total	OVERHEAD CONDUCTORS & DEVICES Total		570,280	30,877	204,494	51,003	-	69,389	174,072	31,067	9,368	-	-	-
101	366	UNDERGROUND CONDUIT	CA	14,304	14,304	-	-	-	-	-	-	-	-	-	-
101	366	UNDERGROUND CONDUIT	ID	5,998	-	-	-	-	-	-	5,998	-	-	-	-
101	366	UNDERGROUND CONDUIT	OR	71,114	-	71,114	-	-	-	-	-	-	-	-	-
101	366	UNDERGROUND CONDUIT	UT	125,770	-	-	-	-	-	125,770	-	-	-	-	-
101	366	UNDERGROUND CONDUIT	WA	13,053	-	-	13,053	-	-	-	-	-	-	-	-
101	366	UNDERGROUND CONDUIT	WYP	8,758	-	-	-	-	8,758	-	-	-	-	-	-
101	366	UNDERGROUND CONDUIT	WYU	3,214	-	-	-	-	-	-	-	3,214	-	-	-
	366 Total	UNDERGROUND CONDUIT Total		242,211	14,304	71,114	13,053	-	8,758	125,770	5,998	3,214	-	-	-
101	367	UNDERGROUND CONDUCTORS & DEVICES	CA	15,392	15,392	-	-	-	-	-	-	-	-	-	-
101	367	UNDERGROUND CONDUCTORS & DEVICES	ID	19,928	-	-	-	-	-	-	19,928	-	-	-	-
101	367	UNDERGROUND CONDUCTORS & DEVICES	OR	125,205	-	125,205	-	-	-	-	-	-	-	-	-
101	367	UNDERGROUND CONDUCTORS & DEVICES	UT	357,991	-	-	-	-	-	357,991	-	-	-	-	-
101	367	UNDERGROUND CONDUCTORS & DEVICES	WA	16,254	-	-	16,254	-	-	-	-	-	-	-	-
101	367	UNDERGROUND CONDUCTORS & DEVICES	WYP	20,705	-	-	-	-	20,705	-	-	-	-	-	-
101	367	UNDERGROUND CONDUCTORS & DEVICES	WYU	14,476	-	-	-	-	-	-	-	14,476	-	-	-
	367 Total	UNDERGROUND CONDUCTORS & DEVICES Total		569,950	15,392	125,205	16,254	-	20,705	357,991	19,928	14,476	-	-	-
101	368	LINE TRANSFORMERS	CA	40,302	40,302	-	-	-	-	-	-	-	-	-	-
101	368	LINE TRANSFORMERS	ID	55,143	-	-	-	-	-	-	55,143	-	-	-	-
101	368	LINE TRANSFORMERS	OR	327,039	-	327,039	-	-	-	-	-	-	-	-	-
101	368	LINE TRANSFORMERS	UT	300,935	-	-	-	-	-	300,935	-	-	-	-	-
101	368	LINE TRANSFORMERS	WA	78,482	-	-	78,482	-	-	-	-	-	-	-	-
101	368	LINE TRANSFORMERS	WYP	57,389	-	-	-	-	57,389	-	-	-	-	-	-
101	368	LINE TRANSFORMERS	WYU	9,001	-	-	-	-	-	-	-	9,001	-	-	-
	368 Total	LINE TRANSFORMERS Total		868,291	40,302	327,039	78,482	-	57,389	300,935	55,143	9,001	-	-	-
101	369	SERVICES	CA	18,165	18,165	-	-	-	-	-	-	-	-	-	-
101	369	SERVICES	ID	19,969	-	-	-	-	-	-	19,969	-	-	-	-
101	369	SERVICES	OR	166,339	-	166,339	-	-	-	-	-	-	-	-	-
101	369	SERVICES	UT	142,898	-	-	-	-	-	142,898	-	-	-	-	-
101	369	SERVICES	WA	36,559	-	-	36,559	-	-	-	-	-	-	-	-
101	369	SERVICES	WYP	23,884	-	-	-	-	23,884	-	-	-	-	-	-
101	369	SERVICES	WYU	5,012	-	-	-	-	-	-	-	5,012	-	-	-
	369 Total	SERVICES Total		412,828	18,165	166,339	36,559	-	23,884	142,898	19,969	5,012	-	-	-
101	370	METERS	CA	3,926	3,926	-	-	-	-	-	-	-	-	-	-
101	370	METERS	ID	13,740	-	-	-	-	-	-	13,740	-	-	-	-
101	370	METERS	OR	58,004	-	58,004	-	-	-	-	-	-	-	-	-
101	370	METERS	UT	82,015	-	-	-	-	-	82,015	-	-	-	-	-
101	370	METERS	WA	13,858	-	-	13,858	-	-	-	-	-	-	-	-
101	370	METERS	WYP	11,602	-	-	-	-	11,602	-	-	-	-	-	-
101	370	METERS	WYU	2,677	-	-	-	-	-	-	-	2,677	-	-	-
	370 Total	METERS Total		185,822	3,926	58,004	13,858	-	11,602	82,015	13,740	2,677	-	-	-
101	371	INSTALL ON CUSTOMERS PREMISES	CA	268	268	-	-	-	-	-	-	-	-	-	-
101	371	INSTALL ON CUSTOMERS PREMISES	ID	158	-	-	-	-	-	-	158	-	-	-	-
101	371	INSTALL ON CUSTOMERS PREMISES	OR	2,445	-	2,445	-	-	-	-	-	-	-	-	-
101	371	INSTALL ON CUSTOMERS PREMISES	UT	4,649	-	-	-	-	-	4,649	-	-	-	-	-
101	371	INSTALL ON CUSTOMERS PREMISES	WA	539	-	-	539	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	371	INSTALL ON CUSTOMERS PREMISES	WYP	744	-	-	-	-	744	-	-	139	-	-	-
101	371	INSTALL ON CUSTOMERS PREMISES	WYU	139	-	-	-	-	-	-	-	139	-	-	-
101	371 Total	INSTALL ON CUSTOMERS PREMISES Total		8,942	288	2,445	539	-	744	4,649	188	139	-	-	-
101	372	LEASED PROP ON CUST PREMISES	ID	5	-	-	-	-	-	-	5	-	-	-	-
101	372	LEASED PROP ON CUST PREMISES	UT	45	-	-	-	-	-	45	-	-	-	-	-
101	372 Total	LEASED PROP ON CUST PREMISES Total		50	-	-	-	-	-	45	5	-	-	-	-
101	373	STREET LIGHTING & SIGNAL SYSTEMS	CA	659	-	-	-	-	-	-	-	-	-	-	-
101	373	STREET LIGHTING & SIGNAL SYSTEMS	ID	546	-	-	-	-	-	-	546	-	-	-	-
101	373	STREET LIGHTING & SIGNAL SYSTEMS	OR	18,369	-	18,369	-	-	-	-	-	-	-	-	-
101	373	STREET LIGHTING & SIGNAL SYSTEMS	UT	24,196	-	-	-	-	-	24,196	-	-	-	-	-
101	373	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,425	-	3,425	-	-	-	-	-	-	-	-	-
101	373	STREET LIGHTING & SIGNAL SYSTEMS	WYP	5,774	-	-	-	-	5,774	-	-	-	-	-	-
101	373	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,028	-	-	-	-	-	-	-	2,028	-	-	-
101	373 Total	STREET LIGHTING & SIGNAL SYSTEMS Total		54,996	659	18,369	3,425	-	5,774	24,196	546	2,028	-	-	-
TOTAL DIST				4,378,380	181,639	1,419,401	332,566	-	360,827	1,799,773	216,765	67,409	-	-	-
Distribution Plant															
101	389	LAND AND LAND RIGHTS	CAEE	1	-	-	-	-	-	1	-	-	-	-	-
101	389	LAND AND LAND RIGHTS	ID	93	-	-	-	-	-	-	93	-	-	-	-
101	389	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-	-	-	-	-	-
101	389	LAND AND LAND RIGHTS	UT	1,336	-	-	-	-	-	1,336	-	-	-	-	-
101	389	LAND AND LAND RIGHTS	WYU	437	-	-	-	-	-	-	-	437	-	-	-
101	389 Total	LAND AND LAND RIGHTS Total		2,094	-	228	-	-	0	1,336	93	437	-	-	-
101	3891	LAND OWNED IN FEE	CA	218	-	-	-	-	-	-	-	-	-	-	-
101	3891	LAND OWNED IN FEE	CAEE	0	-	-	-	-	-	0	-	-	-	-	-
101	3891	LAND OWNED IN FEE	CN	1,109	-	364	83	-	76	502	45	10	-	-	-
101	3891	LAND OWNED IN FEE	ID	100	-	-	-	-	-	-	100	-	-	-	-
101	3891	LAND OWNED IN FEE	OR	1,669	-	1,669	-	-	-	-	-	-	-	-	-
101	3891	LAND OWNED IN FEE	SO	5,598	-	1,503	417	-	709	2,355	354	110	-	-	-
101	3891	LAND OWNED IN FEE	UT	2,689	-	-	-	-	-	2,699	-	-	-	-	-
101	3891	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-	-	-	-	-
101	3891	LAND OWNED IN FEE	WYP	187	-	-	-	-	187	-	-	-	-	-	-
101	3891	LAND OWNED IN FEE	WYU	72	-	-	-	-	-	-	-	72	-	-	-
101	3891 Total	LAND OWNED IN FEE Total		12,752	383	3,535	1,599	-	973	5,557	499	192	-	-	-
101	3892	LAND RIGHTS	ID	5	-	-	-	-	-	-	5	-	-	-	-
101	3892	LAND RIGHTS	SG	1	-	0	0	-	0	0	0	-	-	-	-
101	3892	LAND RIGHTS	UT	34	-	-	-	-	-	34	-	-	-	-	-
101	3892	LAND RIGHTS	WYP	1	-	-	-	-	1	-	-	-	-	-	-
101	3892 Total	LAND RIGHTS Total		42	0	0	0	0	2	35	5	0	-	-	-
LAND AND LAND RIGHTS - General Plant															
101	389	STRUCTURES AND IMPROVEMENTS	CAEE	0	-	-	1,600	-	-	-	-	-	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	CAEW	1,393	-	(0)	-	-	0	0	0	-	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	CA	3,213	-	-	-	-	719	2,039	335	102	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	CAEE	763	-	555	172	-	529	3,478	309	68	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	CAEW	7,686	-	2,519	576	-	-	-	9,343	-	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	CN	9,343	-	-	-	-	-	-	-	-	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	ID	17,196	-	17,196	-	-	-	-	-	-	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	OR	379	-	379	-	-	172	537	84	24	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	SG	1,338	-	-	-	-	9,601	31,901	4,795	1,489	-	-	-
101	389	STRUCTURES AND IMPROVEMENTS	SO	75,817	-	1,840	5,653	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	390	STRUCTURES AND IMPROVEMENTS	UT	34,683	-	-	-	-	-	34,683	-	-	-	-	-
101	390	STRUCTURES AND IMPROVEMENTS	WA	10,749	-	-	10,749	-	-	-	-	-	-	-	-
101	390	STRUCTURES AND IMPROVEMENTS	WYP	2,238	-	-	-	-	2,238	-	-	-	-	-	-
101	390	STRUCTURES AND IMPROVEMENTS	WYU	2,258	-	-	-	-	-	-	-	2,258	-	-	-
	390 Total	STRUCTURES AND IMPROVEMENTS Total		166,680	3,502	41,001	17,264	-	13,258	72,638	14,866	3,940	212	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	722	722	-	-	-	-	-	-	-	-	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	3,231	87	1,059	242	-	222	1,462	130	28	-	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	9,810	-	9,810	-	-	-	-	-	-	-	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	17,261	419	4,633	1,287	-	2,186	7,263	1,092	339	43	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	77	-	-	-	-	-	77	-	-	-	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,208	-	-	2,208	-	-	-	-	-	-	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	6,945	-	-	-	-	6,945	-	-	-	-	-	-
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	39	-	-	-	-	-	-	-	39	-	-	-
	3901 Total	LEASEHOLD IMPROVEMENTS-OFFICE STR Total		40,293	1,228	15,502	3,737	-	9,353	8,802	1,221	407	43	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	CA	42	42	-	-	-	-	-	-	-	-	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	CAEW	0	0	3	1	-	0	0	0	0	0	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	CN	5	23	282	65	-	59	389	61	8	-	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	ID	61	-	-	-	-	-	-	-	-	-	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	OR	739	-	739	-	-	-	-	-	-	-	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	SG	17	0	5	1	-	2	7	1	0	0	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	SO	9,046	220	2,428	674	-	1,145	3,806	572	178	22	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	UT	353	-	-	-	-	-	353	-	-	-	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	WA	75	-	-	75	-	-	-	-	-	-	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYP	338	-	-	-	-	338	-	-	-	-	-	-
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYU	3	-	-	-	-	-	-	-	3	-	-	-
	3903 Total	STRUCTURES & IMPROVEMENTS - PANELS Total		11,539	285	3,458	816	-	1,545	4,555	669	189	22	-	-
	390 Total	STRUCTURES AND IMPROVEMENTS - General Plant		218,511	5,014	59,961	21,817	-	24,156	85,995	16,756	4,535	277	-	-
101	391	OFFICE FURNITURE	CAEW	46	-	-	-	-	10	29	5	1	0	-	-
101	391	OFFICE FURNITURE	CA	(46)	(2)	(33)	(10)	-	-	-	-	-	-	-	-
101	391	OFFICE FURNITURE	CAEW	144	144	-	-	-	-	-	-	-	-	-	-
101	391	OFFICE FURNITURE	CAEW	2,625	-	-	-	-	587	1,666	274	83	15	-	-
101	391	OFFICE FURNITURE	CN	749	35	545	169	-	131	859	76	17	-	-	-
101	391	OFFICE FURNITURE	OR	1,897	51	622	142	-	-	-	211	-	-	-	-
101	391	OFFICE FURNITURE	ID	211	-	2,916	-	-	-	-	-	-	-	-	-
101	391	OFFICE FURNITURE	SE	2,916	0	3	1	-	2	5	1	0	0	-	-
101	391	OFFICE FURNITURE	SG	12	12	3	1	-	1	5	1	0	0	-	-
101	391	OFFICE FURNITURE	SO	23,255	564	6,242	1,734	-	2,945	9,785	1,471	457	58	-	-
101	391	OFFICE FURNITURE	UT	1,112	-	-	-	-	-	1,112	-	-	-	-	-
101	391	OFFICE FURNITURE	WA	703	-	-	703	-	-	-	-	-	-	-	-
101	391	OFFICE FURNITURE	WYP	1,160	-	-	-	-	1,160	-	-	-	-	-	-
101	391	OFFICE FURNITURE	WYU	88	-	-	-	-	-	-	-	88	-	-	-
	391 Total	OFFICE FURNITURE Total		34,885	793	10,288	2,740	-	4,836	13,460	2,038	647	73	-	-
101	3911	COMPUTER EQUIPMENT - MAINFRAME	SO	3,518	85	944	262	-	445	1,480	222	69	9	-	-
	3911 Total	COMPUTER EQUIPMENT - MAINFRAME Total		3,518	85	944	262	-	445	1,480	222	69	9	-	-
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	200	200	-	-	-	757	2,148	353	107	20	-	-
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEW	3,386	-	-	-	-	-	-	-	-	-	-	-
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	531	25	387	120	-	-	-	-	-	-	-	-
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,590	97	1,177	269	-	247	1,624	144	32	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	39214 Total	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV) Total		7,262	150	2,024	581	-	637	3,229	578	58	5	-	-
101	39220	ELECTRIC VEHICLES	CAEE	74	-	-	-	-	17	47	8	2	0	-	-
101	39220	ELECTRIC VEHICLES	CAEW	34	2	24	8	-	-	-	-	-	-	-	-
101	39220	ELECTRIC VEHICLES	CN	19	1	6	1	-	1	9	1	0	-	-	-
101	39220	ELECTRIC VEHICLES	ID	54	-	-	-	-	-	-	54	-	-	-	-
101	39220	ELECTRIC VEHICLES	OR	472	-	472	-	-	-	-	-	-	-	-	-
101	39220	ELECTRIC VEHICLES	SO	679	16	182	51	-	86	286	43	13	2	-	-
101	39220	ELECTRIC VEHICLES	UT	630	-	-	-	-	-	630	-	-	-	-	-
101	39220	ELECTRIC VEHICLES	WA	109	-	-	75	-	109	-	-	-	-	-	-
101	39220	ELECTRIC VEHICLES	WYP	19	-	-	-	-	-	-	-	19	-	-	-
101	39220	ELECTRIC VEHICLES	WYU	19	-	-	-	-	-	-	-	-	-	-	-
101	39220 Total	ELECTRIC VEHICLES Total		2,165	19	685	134	-	213	971	106	35	2	-	-
101	3924	TRANSPORTATION EQUIPMENT	CA	385	385	-	-	-	-	-	-	-	-	-	-
101	3924	TRANSPORTATION EQUIPMENT	CAEE	3,909	-	-	-	-	874	2,480	408	124	23	-	-
101	3924	TRANSPORTATION EQUIPMENT	CAEW	1,707	81	1,242	385	-	-	-	1,226	-	-	-	-
101	3924	TRANSPORTATION EQUIPMENT	ID	5,367	-	-	-	-	-	-	-	-	-	-	-
101	3924	TRANSPORTATION EQUIPMENT	OR	533	9	144	45	-	75	212	35	11	2	-	-
101	3924	TRANSPORTATION EQUIPMENT	SE	1,792	43	481	134	-	227	754	113	35	4	-	-
101	3924	TRANSPORTATION EQUIPMENT	SO	9,342	-	-	-	-	-	9,342	-	-	-	-	-
101	3924	TRANSPORTATION EQUIPMENT	UT	1,049	-	-	1,049	-	-	-	-	-	-	-	-
101	3924	TRANSPORTATION EQUIPMENT	WA	1,898	-	-	-	-	1,898	-	-	-	-	-	-
101	3924	TRANSPORTATION EQUIPMENT	WYP	491	-	-	-	-	-	-	-	491	-	-	-
101	3924	TRANSPORTATION EQUIPMENT	WYU	491	-	-	-	-	-	-	-	-	-	-	-
101	3924 Total	TRANSPORTATION EQUIPMENT Total		27,700	518	7,235	1,612	-	3,075	12,789	1,782	661	29	-	-
101	3925	TRANSPORTATION EQUIPMENT	CA	669	669	-	-	-	-	-	-	-	-	-	-
101	3925	TRANSPORTATION EQUIPMENT	CAEE	2,094	-	-	-	-	468	1,328	218	66	12	-	-
101	3925	TRANSPORTATION EQUIPMENT	CAEW	993	47	722	224	-	-	-	-	-	-	-	-
101	3925	TRANSPORTATION EQUIPMENT	ID	2,317	-	-	-	-	-	-	2,317	-	-	-	-
101	3925	TRANSPORTATION EQUIPMENT	OR	7,270	-	7,270	-	-	-	-	-	-	-	-	-
101	3925	TRANSPORTATION EQUIPMENT	SE	173	3	47	14	-	24	69	11	3	1	-	-
101	3925	TRANSPORTATION EQUIPMENT	SG	33	1	9	3	-	4	13	2	1	0	-	-
101	3925	TRANSPORTATION EQUIPMENT	SO	1,505	37	404	112	-	191	633	95	30	4	-	-
101	3925	TRANSPORTATION EQUIPMENT	UT	12,655	-	-	-	-	-	12,655	-	-	-	-	-
101	3925	TRANSPORTATION EQUIPMENT	WA	1,994	-	-	1,994	-	2,323	-	-	-	-	-	-
101	3925	TRANSPORTATION EQUIPMENT	WYP	2,323	-	-	-	-	-	-	-	613	-	-	-
101	3925	TRANSPORTATION EQUIPMENT	WYU	613	-	-	-	-	-	-	-	-	-	-	-
101	3925 Total	TRANSPORTATION EQUIPMENT Total		32,637	756	8,452	2,347	-	3,010	14,698	2,644	713	17	-	-
101	3926	TRANSPORTATION EQUIPMENT	CAEE	1,717	-	-	-	-	384	1,090	179	54	10	-	-
101	3926	TRANSPORTATION EQUIPMENT	CAEW	679	32	494	153	-	-	-	-	-	-	-	-
101	3926	TRANSPORTATION EQUIPMENT	OR	121	-	121	-	-	-	-	-	-	-	-	-
101	3926	TRANSPORTATION EQUIPMENT	SE	4	0	1	0	-	0	1	0	0	0	-	-
101	3926	TRANSPORTATION EQUIPMENT	UT	252	-	-	-	-	-	252	-	-	-	-	-
101	3926 Total	TRANSPORTATION EQUIPMENT Total		2,773	32	616	153	-	385	1,343	179	55	10	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	CAEE	229	-	-	-	-	51	146	24	7	1	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	CAEW	80	4	58	18	-	-	-	-	-	-	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	OR	261	-	261	-	-	-	-	-	-	-	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	SE	11	0	3	1	-	2	4	1	0	0	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	SO	528	13	142	39	-	67	222	33	10	1	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	UT	916	-	-	-	-	-	916	-	-	-	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	WA	180	-	-	180	-	-	-	-	-	-	-	-
101	3928	BLC CAPITAL LEASED EQUIPMENT	WYP	88	-	-	-	-	88	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
3928 Total				2,294	17	464	238	-	208	1,289	58	18	3	-	-
101	3929	TRANSPORTATION EQUIPMENT	CA	277	277	-	-	-	-	-	-	-	-	-	-
101	3929	TRANSPORTATION EQUIPMENT	CAEE	404	-	-	-	-	90	257	42	13	2	-	-
101	3929	TRANSPORTATION EQUIPMENT	CAEW	284	14	214	66	-	-	-	562	-	-	-	-
101	3929	TRANSPORTATION EQUIPMENT	ID	562	-	-	-	-	-	-	-	-	-	-	-
101	3929	TRANSPORTATION EQUIPMENT	OR	2,028	-	2,028	-	-	7	20	3	1	0	-	-
101	3929	TRANSPORTATION EQUIPMENT	SE	51	14	14	4	0	0	0	0	0	0	-	-
101	3929	TRANSPORTATION EQUIPMENT	SG	0	0	0	0	0	0	0	0	0	0	-	-
101	3929	TRANSPORTATION EQUIPMENT	SO	1,386	34	372	103	-	175	583	88	27	3	-	-
101	3929	TRANSPORTATION EQUIPMENT	WA	4,678	-	-	-	-	-	4,678	-	-	-	-	-
101	3929	TRANSPORTATION EQUIPMENT	UT	429	-	-	429	-	-	-	-	-	-	-	-
101	3929	TRANSPORTATION EQUIPMENT	WY	1,415	-	-	-	-	1,415	-	-	-	-	-	-
101	3929	TRANSPORTATION EQUIPMENT	WYU	414	-	-	-	-	-	-	-	414	-	-	-
3929 Total				11,939	326	2,628	603	-	1,688	5,538	695	455	6	-	-
392 Total				87,328	1,826	22,202	5,685	-	9,358	40,082	6,086	2,016	73	-	-
TRANSPORTATION EQUIPMENT - General Plant															
101	393	STORES EQUIPMENT	CAEE	20	-	-	-	-	5	13	2	1	0	-	-
101	393	STORES EQUIPMENT	CAEW	(20)	(1)	(15)	(5)	-	-	-	-	-	-	-	-
101	393	STORES EQUIPMENT	CA	154	154	-	-	-	-	-	-	-	-	-	-
101	393	STORES EQUIPMENT	CAEE	2,935	-	-	-	-	657	1,863	306	93	17	-	-
101	393	STORES EQUIPMENT	CAEW	450	21	328	101	-	-	-	586	-	-	-	-
101	393	STORES EQUIPMENT	ID	586	-	-	-	-	-	-	-	-	-	-	-
101	393	STORES EQUIPMENT	OR	2,250	-	2,250	-	-	-	-	-	-	-	-	-
101	393	STORES EQUIPMENT	SG	38	1	11	3	-	5	15	2	1	0	-	-
101	393	STORES EQUIPMENT	SO	770	19	207	57	-	97	324	49	15	2	-	-
101	393	STORES EQUIPMENT	UT	3,791	-	-	-	-	-	3,791	-	-	-	-	-
101	393	STORES EQUIPMENT	WA	511	-	-	511	-	-	-	-	-	-	-	-
101	393	STORES EQUIPMENT	WY	965	-	-	-	-	965	-	-	-	-	-	-
101	393	STORES EQUIPMENT	WYU	264	-	-	-	-	-	-	-	264	-	-	-
393 Total				12,714	193	2,780	668	-	1,728	6,006	945	374	19	-	-
STORES EQUIPMENT Total															
101	394	TLS. SHOP. GAR EQUIPMENT	CAEE	157	-	-	-	-	35	99	16	5	1	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	CAEW	(157)	(7)	(114)	(35)	-	-	-	-	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	CA	642	642	-	-	-	-	-	-	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	CAEE	20,998	-	-	-	-	4,696	13,323	2,189	666	122	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	CAEW	4,872	230	3,545	1,097	-	-	-	1,438	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	ID	1,438	-	-	-	-	-	-	-	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	OR	8,649	-	8,649	-	-	-	-	-	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	SE	57	1	15	5	-	8	23	4	1	0	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	SG	30	1	9	3	-	4	12	2	1	0	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	SO	4,635	112	1,244	346	-	587	1,950	293	91	11	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	UT	11,794	-	-	-	-	-	11,794	-	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	WA	2,233	-	-	2,233	-	-	-	-	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	WY	3,478	-	-	-	-	3,478	-	-	-	-	-	-
101	394	TLS. SHOP. GAR EQUIPMENT	WYU	704	-	-	-	-	-	-	-	704	-	-	-
394 Total				59,730	979	13,548	3,648	-	8,809	27,202	3,942	1,468	135	-	-
TLS. SHOP. GAR EQUIPMENT Total															
101	395	LABORATORY EQUIPMENT	CAEE	19	-	-	-	-	4	12	2	1	0	-	-
101	395	LABORATORY EQUIPMENT	CAEW	(19)	(1)	(14)	(4)	-	-	-	-	-	-	-	-
101	395	LABORATORY EQUIPMENT	CA	268	268	-	-	-	-	-	-	-	-	-	-
101	395	LABORATORY EQUIPMENT	CAEE	5,135	-	-	-	-	1,149	3,258	535	163	30	-	-
101	395	LABORATORY EQUIPMENT	CAEW	1,280	60	931	288	-	-	-	-	-	-	-	-
101	395	LABORATORY EQUIPMENT	ID	954	-	-	-	-	-	-	954	-	-	-	-
101	395	LABORATORY EQUIPMENT	OR	8,896	-	8,896	-	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutli
101	395	LABORATORY EQUIPMENT	SE	42	1	11	4	-	6	17	3	1	0	-	-
101	395	LABORATORY EQUIPMENT	SG	45	13	4	-	-	6	18	3	1	0	-	-
101	395	LABORATORY EQUIPMENT	SO	5,976	145	1,604	446	-	757	2,514	378	117	15	-	-
101	395	LABORATORY EQUIPMENT	UT	8,199	-	-	-	-	-	8,199	-	-	-	-	-
101	395	LABORATORY EQUIPMENT	WA	1,799	-	-	1,799	-	-	-	-	-	-	-	-
101	395	LABORATORY EQUIPMENT	WYP	3,257	-	-	-	-	3,257	-	-	-	-	-	-
101	395	LABORATORY EQUIPMENT	WYU	1,002	-	-	-	-	-	-	-	1,002	-	-	-
101	395	LABORATORY EQUIPMENT Total		36,883	474	11,442	2,536	-	5,178	14,018	1,874	1,284	45	-	-
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CAEE	1,504	-	-	-	-	336	954	157	48	9	-	-
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CAEW	892	42	649	201	-	-	-	-	-	-	-	-
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	OR	153	-	153	-	-	-	-	-	-	-	-	-
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	SO	43	1	12	3	-	5	18	3	1	0	-	-
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	UT	195	-	-	-	-	-	195	-	-	-	-	-
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV Total		2,787	43	814	204	-	342	1,168	160	49	9	-	-
101	39610	CRANES	CAEE	13,782	-	-	-	-	3,083	8,745	1,437	437	80	-	-
101	39610	CRANES	CAEW	4,423	209	3,218	996	-	-	-	-	-	-	-	-
101	39610	CRANES	ID	11	-	-	-	-	-	-	11	-	-	-	-
101	39610	CRANES	SE	35	1	9	3	-	5	14	2	1	0	-	-
101	39610	CRANES	SO	1,448	35	389	108	-	183	609	92	28	4	-	-
101	39610	CRANES	UT	821	-	-	-	-	-	821	-	-	-	-	-
101	39610	CRANES	WYP	70	-	-	-	-	70	-	-	-	-	-	-
101	39610	CRANES Total		20,590	245	3,616	1,107	-	3,341	10,189	1,542	466	84	-	-
101	3962	TRANSPORTATION EQUIPMENT	CAEE	260	-	-	-	-	58	165	27	8	2	-	-
101	3962	TRANSPORTATION EQUIPMENT	CAEW	(260)	(12)	(189)	(59)	-	-	-	-	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	CA	1,075	1,075	-	-	-	-	-	-	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	CAEE	11	-	-	-	-	2	7	1	0	0	-	-
101	3962	TRANSPORTATION EQUIPMENT	CAEW	143	7	104	32	-	-	-	1,535	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	ID	1,535	-	-	-	-	-	-	-	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	OR	8,201	-	8,201	-	-	-	-	-	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	SO	1,043	25	280	78	-	132	439	66	20	3	-	-
101	3962	TRANSPORTATION EQUIPMENT	UT	10,829	-	-	-	-	-	10,829	-	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	WA	1,672	-	-	1,672	-	-	-	-	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	WYP	2,601	-	-	-	-	2,601	-	-	-	-	-	-
101	3962	TRANSPORTATION EQUIPMENT	WYU	432	-	-	-	-	-	-	-	432	-	-	-
101	3962	TRANSPORTATION EQUIPMENT Total		27,542	1,095	8,396	1,723	-	2,794	11,440	1,630	461	4	-	-
101	3963	TRANSPORTATION EQUIPMENT	CA	1,028	1,028	-	-	-	-	-	-	-	-	-	-
101	3963	TRANSPORTATION EQUIPMENT	CAEE	145	-	-	-	-	32	92	15	5	1	-	-
101	3963	TRANSPORTATION EQUIPMENT	CAEW	78	4	57	18	-	-	-	-	-	-	-	-
101	3963	TRANSPORTATION EQUIPMENT	ID	1,397	-	-	-	-	-	-	1,397	-	-	-	-
101	3963	TRANSPORTATION EQUIPMENT	OR	5,758	-	5,758	-	-	-	-	-	-	-	-	-
101	3963	TRANSPORTATION EQUIPMENT	SO	74	2	20	6	-	9	31	5	1	0	-	-
101	3963	TRANSPORTATION EQUIPMENT	UT	3,519	-	-	-	-	-	3,519	-	-	-	-	-
101	3963	TRANSPORTATION EQUIPMENT	WA	1,668	-	-	1,668	-	-	-	-	-	-	-	-
101	3963	TRANSPORTATION EQUIPMENT	WYP	1,721	-	-	-	-	1,721	-	-	-	-	-	-
101	3963	TRANSPORTATION EQUIPMENT	WYU	397	-	-	-	-	-	-	-	397	-	-	-
101	3963	TRANSPORTATION EQUIPMENT Total		15,786	1,034	5,835	1,691	-	1,762	3,642	1,417	403	1	-	-
101	3964	TRANSPORTATION EQUIPMENT	CA	377	377	-	-	-	-	-	-	-	-	-	-
101	3964	TRANSPORTATION EQUIPMENT	CAEE	2,735	-	-	-	-	612	1,735	285	87	16	-	-
101	3964	TRANSPORTATION EQUIPMENT	CAEW	1,295	61	942	292	-	-	-	-	-	-	-	-
101	3964	TRANSPORTATION EQUIPMENT	ID	974	-	-	-	-	-	-	974	-	-	-	-
101	3964	TRANSPORTATION EQUIPMENT	OR	1,250	-	1,250	-	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE
Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
101	3964	TRANSPORTATION EQUIPMENT	SE	39	1	11	3	-	5	15	3	1	0	-	-
101	3964	TRANSPORTATION EQUIPMENT	SO	315	8	85	23	-	40	132	20	6	1	-	-
101	3964	TRANSPORTATION EQUIPMENT	UT	2,810	-	-	-	-	-	2,810	-	-	-	-	-
101	3964	TRANSPORTATION EQUIPMENT	WA	966	-	-	356	-	-	-	-	-	-	-	-
101	3964	TRANSPORTATION EQUIPMENT	WYP	966	-	-	-	-	966	-	-	-	-	-	-
101	3964	TRANSPORTATION EQUIPMENT	WYU	450	-	-	-	-	-	-	-	450	-	-	-
101	3964	TRANSPORTATION EQUIPMENT	WYU	11,567	447	2,287	675	-	1,623	4,894	1,281	544	17	-	-
101	3967	TRANSPORTATION EQUIPMENT	CA	166	166	-	-	-	-	136	-	7	1	-	-
101	3967	TRANSPORTATION EQUIPMENT	CAEE	214	-	-	-	-	48	136	22	-	-	-	-
101	3967	TRANSPORTATION EQUIPMENT	ID	296	-	-	-	-	-	296	-	-	-	-	-
101	3967	TRANSPORTATION EQUIPMENT	OR	811	-	811	-	-	-	-	-	-	-	-	-
101	3967	TRANSPORTATION EQUIPMENT	SO	549	13	147	41	-	70	231	35	11	1	-	-
101	3967	TRANSPORTATION EQUIPMENT	UT	2,649	-	-	-	-	-	2,649	-	-	-	-	-
101	3967	TRANSPORTATION EQUIPMENT	WA	158	-	-	158	-	-	-	-	-	-	-	-
101	3967	TRANSPORTATION EQUIPMENT	WYP	205	-	-	-	-	205	-	-	-	-	-	-
101	3967	TRANSPORTATION EQUIPMENT	WYU	210	-	-	-	-	-	-	-	210	-	-	-
101	3967	TRANSPORTATION EQUIPMENT	WYU	5,258	179	959	199	-	322	3,016	353	227	3	-	-
101	3968	TRANSPORTATION EQUIPMENT	CA	468	468	-	-	-	-	77	-	4	1	-	-
101	3968	TRANSPORTATION EQUIPMENT	CAEE	1,737	-	-	-	-	27	-	1,737	-	-	-	-
101	3968	TRANSPORTATION EQUIPMENT	ID	9,346	-	9,346	-	-	-	-	-	-	-	-	-
101	3968	TRANSPORTATION EQUIPMENT	OR	984	23	256	71	-	121	401	60	19	2	-	-
101	3968	TRANSPORTATION EQUIPMENT	SO	13,723	-	-	-	-	-	13,723	-	-	-	-	-
101	3968	TRANSPORTATION EQUIPMENT	UT	2,548	-	-	2,548	-	-	-	-	-	-	-	-
101	3968	TRANSPORTATION EQUIPMENT	WA	3,678	-	-	-	-	3,678	-	-	-	-	-	-
101	3968	TRANSPORTATION EQUIPMENT	WYP	788	-	-	-	-	-	-	-	788	-	-	-
101	3968	TRANSPORTATION EQUIPMENT	WYU	33,364	491	9,602	2,519	-	3,826	14,201	1,810	811	3	-	-
101	3968	TRANSPORTATION EQUIPMENT	WYU	116,894	3,533	31,509	8,218	-	14,010	48,350	8,192	2,961	120	-	-
101	397	COMMUNICATION EQUIPMENT	CAEE	48	-	-	-	-	11	30	5	2	0	-	-
101	397	COMMUNICATION EQUIPMENT	CAEW	(48)	(2)	(35)	(11)	-	-	-	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	CA	2,916	2,916	-	-	-	-	-	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	CAEE	42,945	-	-	-	-	9,605	27,250	4,478	1,363	250	-	-
101	397	COMMUNICATION EQUIPMENT	CAEW	23,868	1,127	17,365	5,376	-	374	2,457	218	48	-	-	-
101	397	COMMUNICATION EQUIPMENT	CN	5,430	146	1,780	407	-	1	-	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	DGP	5	0	3	1	-	-	-	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	ID	5,886	-	-	-	-	-	-	5,886	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	OR	38,667	-	38,667	-	-	-	-	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	SE	49	1	13	4	-	7	20	3	1	0	-	-
101	397	COMMUNICATION EQUIPMENT	SG	4,205	79	1,205	359	-	547	1,709	268	76	17	-	-
101	397	COMMUNICATION EQUIPMENT	SO	48,359	1,174	12,981	3,606	-	6,124	20,348	3,058	950	120	-	-
101	397	COMMUNICATION EQUIPMENT	UT	27,535	-	-	-	-	-	27,535	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	WA	9,044	-	-	9,044	-	-	-	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	WYP	15,951	-	-	-	-	15,951	-	-	-	-	-	-
101	397	COMMUNICATION EQUIPMENT	WYU	2,854	-	-	-	-	-	-	-	2,854	-	-	-
101	397	COMMUNICATION EQUIPMENT	WYU	227,772	5,441	71,980	18,787	-	32,619	78,348	13,916	5,293	387	-	-
101	3972	MOBILE RADIO EQUIPMENT	CA	80	80	-	-	-	-	198	32	10	2	-	-
101	3972	MOBILE RADIO EQUIPMENT	CAEE	311	-	-	-	-	70	-	-	-	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	CAEW	334	16	243	75	-	-	-	-	-	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	ID	117	-	-	-	-	-	-	117	-	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	OR	2,753	-	2,753	-	-	-	-	-	-	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	SG	38	1	11	3	-	5	15	2	1	0	-	-

ELECTRIC PLANT IN SERVICE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nuttl
101	3972	MOBILE RADIO EQUIPMENT	SO	1,723	42	462	128	-	218	725	109	34	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	UT	1,043	-	-	-	-	-	1,043	-	-	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	WA	693	-	-	693	-	-	-	-	-	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	WYP	667	-	-	-	-	667	-	-	-	-	-	-
101	3972	MOBILE RADIO EQUIPMENT	WYU	33	-	-	-	-	-	-	-	33	-	-	-
	3972 Total	MOBILE RADIO EQUIPMENT Total		7,793	138	3,469	900	-	960	1,981	261	78	6	-	-
	397 Total	Communication Equipment - General Plant		235,564	5,579	75,449	19,687	-	33,579	81,329	14,177	5,371	393	-	-
101	398	MISCELLANEOUS EQUIPMENT	CAEE	4	-	-	-	-	1	3	0	0	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	CAEW	(4)	(0)	(3)	(1)	-	-	-	-	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	CA	10	10	-	-	-	-	-	-	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	CAEE	1,114	-	-	-	-	249	707	116	35	6	-	-
101	398	MISCELLANEOUS EQUIPMENT	CAEW	297	14	216	67	-	-	-	-	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	CN	169	5	55	13	-	12	77	7	1	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	ID	51	-	-	-	-	-	-	51	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	OR	370	-	370	-	-	-	-	-	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	-	1	2	0	0	0	-	-
101	398	MISCELLANEOUS EQUIPMENT	SG	9	0	3	1	-	1	4	1	0	0	-	-
101	398	MISCELLANEOUS EQUIPMENT	SO	3,100	75	832	231	-	393	1,305	196	61	8	-	-
101	398	MISCELLANEOUS EQUIPMENT	UT	324	-	-	-	-	-	324	-	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	WA	86	-	-	86	-	-	-	-	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	WYP	133	-	-	-	-	133	-	-	-	-	-	-
101	398	MISCELLANEOUS EQUIPMENT	WYU	22	-	-	-	-	-	-	-	-	-	-	-
	398 Total	MISCELLANEOUS EQUIPMENT Total		5,690	104	1,475	397	-	789	2,420	371	120	14	-	-
	Total GNL	General Plant		905,698	20,767	264,388	72,992	-	114,431	360,364	60,358	21,054	1,345	-	-
101	399	MINING	CAEE	259,582	-	-	-	-	58,059	164,711	27,066	8,236	1,510	-	-
	399 Total	MINING Total		259,582	-	-	-	-	58,059	164,711	27,066	8,236	1,510	-	-
	Grand Total			14,108,254	342,996	3,784,615	1,053,146	-	1,788,473	5,934,950	893,125	276,002	34,947	-	-

ELECTRIC PLANT IN SERVICE - UNCLASSIFIED

Allocation Method: West Control Area
 13 Month Average Balance
 Allocated In Thousands

Period Beginning: March 2005
 Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	CA	347	347	-	-	-	-	-	-	-	-	-	-
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	ID	789	-	-	-	-	-	-	789	-	-	-	-
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	OR	5,338	-	5,338	-	-	-	-	-	-	-	-	-
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	UT	13,109	-	-	-	-	-	13,109	-	-	-	-	-
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	WA	1,163	-	-	1,163	-	-	-	-	-	-	-	-
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	WYU	1,589	-	-	-	-	-	-	-	1,589	-	-	-
	1061 Total	COMPLETED CONSTR NOT CLASSFD - DIST Total		22,335	347	5,338	1,163	-	-	13,109	789	1,589	-	-	-
1062	0	COMPLETED CONSTR NOT CLASSFD - TRANSM	CAEE	3,122	-	-	-	-	698	1,981	325	99	18	-	-
	1062 Total	COMPLETED CONSTR NOT CLASSFD - TRANSM Total		3,122	-	-	-	-	698	1,981	325	99	18	-	-
1063	0	COMPLETED CONSTR NOT CLASSFD - PROD	CAEE	786	-	-	-	-	176	499	82	25	5	-	-
	1063 Total	COMPLETED CONSTR NOT CLASSFD - PROD Total		786	-	-	-	-	176	499	82	25	5	-	-
1064	0	COMPLETED CONSTR NOT CLASSFD - GENERAL	SO	827	20	222	62	-	105	348	52	16	2	-	-
	1064 Total	COMPLETED CONSTR NOT CLASSFD - GENERAL Total		827	20	222	62	-	105	348	52	16	2	-	-
	Grand Total			27,069	367	5,560	1,225	-	979	15,937	1,249	1,729	25	-	-

**B9. CAPITAL LEASE
PLANT**

CAPITAL LEASES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1011	3908	CAPITAL LEASE COMMON	OR	5,919	-	5,919	-	-	-	-	-	-	-	-	-
1011	3908	CAPITAL LEASE COMMON	SG	11,895	221	3,365	1,004	-	1,526	4,770	748	213	47	-	-
1011	3908	CAPITAL LEASE COMMON	SO	16,627	404	4,463	1,240	-	2,106	6,996	1,052	327	41	-	-
1011	3908	CAPITAL LEASE COMMON	WYP	1,388	-	-	-	-	1,388	-	-	-	-	-	-
	1011 Total	CAPITAL LEASE COMMON Total		35,829	625	13,747	2,243	-	5,020	11,766	1,800	539	88	-	-
111	3908	CAPITAL LEASE COMMON	OR	(420)	-	(420)	-	-	-	-	-	-	-	-	-
111	3908	CAPITAL LEASE COMMON	SG	(110)	(2)	(31)	(9)	-	(14)	(44)	(7)	(2)	(0)	-	-
111	3908	CAPITAL LEASE COMMON	SO	2,798	68	751	209	-	354	1,177	177	55	7	-	-
111	3908	CAPITAL LEASE COMMON	WYP	(148)	-	-	-	-	(148)	-	-	-	-	-	-
	111 Total	CAPITAL LEASE COMMON Total		2,120	66	300	199	-	192	1,133	170	53	6	-	-
Grand Total				37,949	691	14,048	2,443	-	5,212	12,900	1,970	592	95	-	-

**B10. PLANT HELD FOR
FUTURE USE**

PLANT HELD FOR FUTURE USE

Allocation Method: West Control Area
Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
105	350	LAND AND LAND RIGHTS	CAEE	-	-	-	-	-	-	-	-	-	-	-	-
	350 Total	LAND AND LAND RIGHTS Total		-	-	-	-	-	-	-	-	-	-	-	-
105	3501	LAND OWNED IN FEE	CAEW	7	0	5	2	-	-	-	-	-	-	-	-
	3501 Total	LAND OWNED IN FEE Total		7	0	5	2	-	-	-	-	-	-	-	-
105	355	POLES AND FIXTURES	CAEE	41	-	-	-	-	9	26	4	1	0	-	-
	355 Total	POLES AND FIXTURES Total		41	-	-	-	-	9	26	4	1	0	-	-
105	356	OVERHEAD CONDUCTORS & DEVICES	CAEE	20	-	-	-	-	4	13	2	1	0	-	-
	356 Total	OVERHEAD CONDUCTORS & DEVICES Total		20	-	-	-	-	4	13	2	1	0	-	-
105	3601	LAND OWNED IN FEE	UT	1,211	-	-	-	-	-	1,211	-	-	-	-	-
	3601 Total	LAND OWNED IN FEE Total		1,211	-	-	-	-	-	1,211	-	-	-	-	-
105	399	MINING PLANT	CAEE	953	-	-	-	-	213	605	99	30	6	-	-
	399 Total	MINING PLANT Total		953	-	-	-	-	213	605	99	30	6	-	-
Grand Total				2,232	0	5	2	-	227	1,854	106	32	6	-	-

**B11. MISC. DEFERRED
DEBITS**

DEFERRED DEBITS

Allocation Method: West Control Area
Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
18226	111614	REG ASSET-TRAIL MTN MINE UNRECOVERD INVEST	CAEE	(6,630)	-	-	-	-	(1,483)	(4,207)	(691)	(210)	(39)	-	-
18226	187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	9,282	-	-	-	-	2,076	5,890	968	295	54	-	-
		Total Account 18226		2,652					593	1,683	277	84	15		
182302	111499	REG ASSET-IDAI COSTS, NORCA DIR ACCESS	CA	(416)	(416)	-	-	-	-	-	-	-	-	-	-
182302	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	1,471	1,471	-	-	-	-	-	-	-	-	-	-
		Total Account 182302		1,055											
182304	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	486	-	-	-	-	-	-	-	-	-	486	-
182304	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	149	-	-	-	-	-	-	-	-	-	149	-
182304	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	1,912	-	-	-	-	-	-	-	-	-	1,912	-
182304	187111	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	596	-	-	-	-	-	-	-	-	-	596	-
182304	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182304	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182304	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	628	-	-	-	-	-	-	-	-	-	628	-
182304	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	510	-	-	-	-	-	-	-	-	-	510	-
182304	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	6,096	-	-	-	-	-	-	-	-	-	6,096	-
182304	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	779	-	-	-	-	-	-	-	-	-	779	-
182304	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	412	-	-	-	-	-	-	-	-	-	412	-
182304	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	2,360	-	-	-	-	-	-	-	-	-	2,360	-
182304	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	529	-	-	-	-	-	-	-	-	-	529	-
182304	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	144	-	-	-	-	-	-	-	-	-	144	-
182304	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	733	-	-	-	-	-	-	-	-	-	733	-
182304	187774	SB1149 Implementation Costs 5 - Resident	OTHER	499	-	-	-	-	-	-	-	-	-	499	-
182304	187775	SB1149 Implementation Costs 5 - Small	OTHER	200	-	-	-	-	-	-	-	-	-	200	-
182304	187776	SB1149 Implementation Costs 5 - Large N	OTHER	903	-	-	-	-	-	-	-	-	-	903	-
		Total Account 182304		16,936										16,936	
182387	111550	REG ASSET-FAS87/88 PENSION UT	UT	(3,949)	-	-	-	-	-	(3,949)	-	-	-	-	-
182387	187104	FAS 87/88 PENSION UT	UT	11,057	-	-	-	-	-	11,057	-	-	-	-	-
		Total Account 182387		7,108						7,108					
182391	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	28	1	7	2	-	4	4	12	2	1	0	-
182391	101867	DS-M RETAIL MINOR SITES	SO	113	3	30	8	-	14	14	48	7	2	0	-
182391	101868	ORHIRELLURIDE INVESTIGATION & CLEANUP	SO	153	4	41	11	-	19	64	10	3	0	0	-
182391	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	1	0	0	0	-	0	0	0	0	0	0	-
182391	101912	UTAH METALS CLEANUP	SO	9	0	2	1	-	1	4	1	1	0	0	-
182391	102026	D-SM RETAIL MINOR SITES	SO	190	5	51	14	-	24	80	12	4	0	0	-
182391	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	9	0	2	1	-	1	4	1	0	0	0	-
182391	102041	UTAH METALS CLEANUP	SO	0	0	0	0	-	0	0	0	0	0	0	-
182391	102103	UTAH METALS CLEANUP	SO	2	0	0	0	-	0	1	1	0	0	0	-
182391	102104	ASTORIA YOUNGS BAY CLEANUP	SO	161	4	43	12	-	20	68	10	3	0	0	-
182391	102105	D-SM RETAIL MINOR SITES	SO	11	1	3	1	-	1	5	1	1	0	0	-
182391	102191	ASTORIA YOUNGS BAY CLEANUP	SO	268	7	72	20	-	34	113	17	5	1	0	-

DEFERRED DEBITS

Allocation Method: West Control Area
Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182391	102193	UTAH METALS CLEANUP	SO	1	0	0	0	0	0	0	0	0	0	0	-
182391	102194	DSM RETAIL MINOR SITES	SO	179	4	48	13	-	23	75	11	4	0	-	-
182391	102324	DSM RETAIL MINOR SITES	SO	160	4	43	12	-	13	67	10	3	0	-	-
182391	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	105	3	28	8	-	13	44	7	2	0	-	-
182391	102326	UTAH METALS CLEANUP	SO	24	1	7	2	-	3	10	2	0	0	-	-
182391	102463	D-SM RETAIL MINOR SITES	SO	206	5	55	15	-	26	87	13	4	1	-	-
182391	102464	ASTORIA YOUNGS BAY CLEANUP	SO	54	1	14	4	-	7	23	3	1	0	-	-
182391	102467	THIRD WEST SUBSTATION CLEANUP	SO	2,903	70	779	216	-	368	1,221	184	57	7	-	-
182391	102468	THIRD WEST SUBSTATION CLEANUP - TEMP ASS	SO	191	5	51	14	-	24	80	12	4	0	-	-
182391	102477	SALT LAKE CITY AUTO	OTHER	31	-	-	-	-	-	-	-	-	-	31	-
182391	102564	WASHINGTON NON-DEFERRED COSTS	WA	(57)	-	-	(57)	-	-	-	-	-	-	-	-
182391	102570	D-SM RETAIL MINOR SITES	SO	142	3	38	11	-	18	60	9	3	0	-	-
182391	102571	SALT LAKE CITY AUTO	SO	3	0	1	0	-	0	1	0	0	0	-	-
182391	102584	WASHINGTON NON-DEFERRED COSTS	WA	(281)	-	-	(281)	-	-	-	-	-	-	-	-
182391	102661	ASTORIA YOUNGS BAY CLEANUP	SO	327	8	88	24	-	41	137	21	6	1	-	-
182391	102667	Portland Steam Pipe Removal	OR	308	-	308	-	-	-	-	-	-	-	-	-
182391	16632	TACOMA MGP LITIGATION	SO	6	0	2	0	-	1	3	0	0	0	-	-
182391	16633	TACOMA MGP CLEANUP	SO	3	0	1	0	-	0	1	0	0	0	-	-
182391	16634	INS RECOVERY/SITES	SO	211	5	57	16	-	27	89	13	4	1	-	-
182391	16642	VARIOUS MINOR SITES	SO	181	4	48	13	-	23	76	11	4	0	-	-
182391	16643	ANNEX#1 INVESTIGATE	SO	50	1	13	4	-	6	21	3	1	0	-	-
182391	16646	ENVIRON CEDAR DIESEL	SO	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
182391	17436	SUPERFUND INS RECOVR	SO	36	1	10	3	-	5	15	2	1	0	-	-
182391	55118	HIGHLAND BOY CLEANUP	SO	0	0	0	0	-	0	0	0	0	0	-	-
182391	55313	HAZARDOUS WASTE	SO	16	0	4	1	-	2	7	1	0	0	-	-
182391	55537	COAL CREEK PCB	SO	19	0	5	1	-	2	8	1	0	0	-	-
182391	55538	PORT EQUIP PCB	SO	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
182391	57122	BARBER TAR	SO	27	1	7	2	-	3	12	2	1	0	-	-
182391	57130	EKOTEK SETTLEMENT	SO	4	0	1	0	-	1	2	0	0	0	-	-
182391	7192	VISIBILITY STUDIES	SO	85	2	23	6	-	11	36	5	2	0	-	-
182391	7192	UST REMEDIATION	SO	34	1	9	3	-	4	14	2	1	0	-	-
182391	87001	ASTORIA DT MGP NON	SO	1	0	0	0	-	0	0	0	0	0	-	-
182391	87002	ASTORIA DT MGP REIMB	SO	12	0	0	0	-	0	0	0	0	0	-	-
182391	87050	NTO INVEST/CLEANUP	SO	8	0	2	1	-	1	5	1	0	0	-	-
182391	87101	HOLIDAY CLUB CLEANUP	SO	4	0	1	0	-	1	3	0	0	0	-	-
182391	87201	EUGENE MGP CLEANUP	SO	4	0	1	0	-	1	2	0	0	0	-	-
182391	87300	JB GROUNDWATER INVEST	SO	7	0	2	1	-	1	3	0	0	0	-	-
182391	87400	DJ GROUNDWATER INVEST	SO	4	0	1	0	-	0	2	0	0	0	-	-
182391	87501	D-SM RETAIL MINOR SIT	SO	49	1	13	4	-	6	21	3	1	0	-	-
182391	88005	WASTE MANAGE GENERAL	SO	17	0	4	1	-	2	7	1	0	0	-	-
182391	88010	WASTE MANAGE PLANTS	SO	13	0	4	1	-	2	6	1	0	0	-	-
182391	88020	WASTE MANAGE HYDROS	SO	1	0	0	0	-	0	0	0	0	0	-	-
182391	88030	WASTE MANAGE CALIF	SO	1	0	0	0	-	0	0	0	0	0	-	-
182391	88040	WASTE MANAGE IDAHO	SO	0	0	0	0	-	0	0	0	0	0	-	-

DEFERRED DEBITS

Allocation Method: West Control Area
Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182391	88050	WASTE MANAGE MONTANA	SO	0	0	0	0	0	0	0	0	0	0	0	-
182391	88060	WASTE MANAGE OREGON	SO	7	0	2	1	-	1	3	0	0	0	0	-
182391	88065	WASTE MANAGE UTAH	SO	7	0	2	0	-	0	3	0	0	0	0	-
182391	88070	WASTE MANAGE WASH	SO	4	0	1	0	-	0	2	0	0	0	0	-
182391	88080	WASTE MANAGE WYOMING	SO	3	0	1	0	-	0	1	0	0	0	0	-
182391	88090	WASTE MANAGE MINES	SO	1	0	0	0	-	0	0	0	0	0	0	-
182391	88500	WASTE MINIMIZ/RECYCLE	SO	3	0	1	0	-	0	1	0	0	0	0	-
182391	9760	AMERICAN BARREL	SO	304	7	82	23	-	38	128	19	6	1	-	-
Total Account 182391				6,355	154	2,014	135		805	2,673	402	125	16	31	
182399	187003	RETAIL ACCESS PROJECT - INC	OTHER	1,623	-	-	-	-	-	-	-	-	-	1,623	-
182399	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	16	-	-	-	-	-	-	-	-	-	16	-
182399	187050	CHOLLA PLANT TRANSACTION COSTS	CAEE	13,282	-	-	-	-	2,971	8,428	1,385	421	77	-	-
182399	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	800	-	-	800	-	-	-	-	-	-	-	-
182399	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	CAEE	1,801	-	-	-	-	403	1,143	188	57	10	-	-
182399	187070	Trail Mtn Mine Costs - Deseret Settlement	CAEE	(297)	-	-	-	-	(66)	(189)	(31)	(9)	(2)	-	-
182399	187080	RTO GRID WEST N/R REG ASSET	OTHER	113	-	-	-	-	-	-	-	-	-	113	-
182399	187087	CONTRA REG ASSET - RTO GRID WEST	OTHER	(57)	-	-	-	-	-	-	-	-	-	(57)	-
182399	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	121	-	-	-	-	-	-	-	-	-	121	-
182399	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
182399	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	5,359	-	-	-	-	-	5,359	-	-	-	-	-
182399	187111	NOELL KEMPF CAP - UT	UT	7	-	-	-	-	-	7	-	-	-	-	-
182399	187112	P&M STRIKE AMORT - UT	UT	274	-	-	-	-	-	274	-	-	-	-	-
182399	187113	98 EARLY RETIREMENT - OR	OR	8,273	-	8,273	-	-	-	-	-	-	-	-	-
182399	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	352	-	-	-	-	-	-	-	-	-	352	-
182399	187202	MAY 2000 TRANSITION PLAN COSTS - ID	ID	116	-	-	-	-	-	-	116	-	-	-	-
182399	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OR	18,848	-	18,848	-	-	-	-	-	-	-	-	-
182399	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	358	-	-	-	-	-	358	-	-	-	-	-
182399	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	430	-	-	-	-	430	-	-	-	-	-	-
182399	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	76	-	-	-	-	-	-	-	76	-	-	-
182399	187901	OR - DEFERRED NET POWER COSTS	OTHER	2,495	-	-	-	-	-	-	-	-	-	2,495	-
182399	187902	UT - DEFERRED NET POWER COSTS	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182399	187904	ID - DEFERRED NET POWER COSTS	OTHER	(0)	-	-	-	-	-	-	-	-	-	(0)	-
182399	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	124	-	-	-	-	-	-	-	-	-	124	-
182399	187907	OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
182399	187951	DEFERRED COST OF TOU GUARANTEE	OR	2	-	2	-	-	-	-	-	-	-	-	-
182399	187952	(blank)	OR	441	-	441	-	-	-	-	-	-	-	-	-
Total Account 182399				54,558		27,564	800		3,738	15,381	1,657	545	86	4,788	
1823993	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	67	-	67	-	-	-	-	-	-	-	-	-
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(704)	-	(704)	-	-	-	-	-	-	-	-	-
Total Account 1823993				(637)		(637)									
1823994	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	121	-	-	121	-	-	-	-	-	-	-	-

DEFERRED DEBITS

Allocation Method: West Control Area
Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(1,269)	-	-	(1,269)	-	-	-	-	-	-	-	-
		Total Account 1823994		(1,148)			(1,148)								
1823995	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	ID	44	-	-	-	-	-	-	44	-	-	-	-
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	ID	(434)	-	-	-	-	-	-	(434)	-	-	-	-
		Total Account 1823995		(390)							(390)				
		Total Account 182M		86,489	1,209	28,941	(212)		5,135	26,844	1,945	754	117	21,755	
1861	135048	NORTH WEST POWER POOL	SE	4	0	1	0	0	1	2	0	0	0	0	-
1861	185011	SALES OF ELECTRIC UTILITY FACILITIES & P	SG	81	2	23	7	-	10	33	5	1	0	0	-
1861	185012	PROPERTY DAMAGE REPAIRS INSURANCE	SG	5	0	1	0	0	1	2	0	0	0	0	-
1861	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	407	7	110	34	1	57	162	27	8	1	1	-
		Total Account 1861		498	9	136	42		69	199	32	10	2		
18612	185025	FINANCING COST DEFERRED	SO	20	0	5	2	0	3	8	1	0	0	0	-
18612	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	196	5	53	15	-	25	83	12	4	0	0	-
18612	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	2,232	-	-	-	-	-	-	-	-	-	2,232	-
18612	185028	UNAMORTIZED PCB LOC/SBBPA COSTS	OTHER	1,223	-	-	-	-	-	-	-	-	-	1,223	-
18612	185029	UNAMORTIZED PCB MADE CONVERSION COSTS	OTHER	806	-	-	-	-	-	-	-	-	-	806	-
		Total Account 18612		4,477	5	58	16		27	91	14	4	1	4,261	
1862	184500	DEFERRED REGULATORY EXPENSE	ID	2	-	-	-	-	-	-	2	-	-	-	-
		Total Account 1862		2							2				
1865	134200	Deferred Longwall Costs	SE	1,006	18	272	84	-	141	401	66	20	4	-	-
1865	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	5,782	102	1,566	485	-	812	2,303	378	115	21	-	-
		Total Account 1865		6,788	119	1,838	569		953	2,704	444	135	25		
1867	134300	DEFERRED CHARGES	SE	173	3	47	15	-	24	69	11	3	1	-	-
1867	134300	DEFERRED CHARGES	SO	(6)	(0)	(2)	(0)	-	(1)	(3)	(0)	(0)	(0)	-	-
		Total Account 1867		167	3	45	14		24	67	11	3	1		
1868	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	90	2	25	8	-	12	36	6	2	0	-	-
1868	185306	TGS BUYOUT	SG	222	4	63	19	-	28	89	14	4	1	-	-
1868	185309	LAKEVIEW BUYOUT	SG	144	3	41	12	-	19	58	9	3	1	-	-
1868	185310	BUFFALO SETTLEMENT	SG	-	-	-	-	-	-	-	-	-	-	-	-
1868	185311	JOSEPH SETTLEMENT	SG	1,694	32	479	143	-	217	680	107	30	7	-	-
1868	185312	TRI-STATE FIRM WHEELING	SG	-	-	-	-	-	-	-	-	-	-	-	-
1868	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	15,740	293	4,453	1,328	-	2,020	6,312	990	281	62	-	-
1868	185318	BOGUS CREEK SETTLEMENT	SG	(84)	(2)	(24)	(7)	-	(11)	(34)	(5)	(1)	(0)	-	-
1868	185335	LACOMB IRRIGATION	SG	747	14	211	63	-	96	299	47	13	3	-	-
1868	185336	BOGUS CREEK	SG	1,417	26	401	120	-	182	568	89	25	6	-	-
1868	185340	TRANSITION COSTS - WASHINGTON STATE	WA	137	-	-	137	-	-	-	-	-	-	-	-

DEFERRED DEBITS

Allocation Method: West Control Area
Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1868	185342	JIM BOYD HYDRO BUYOUT	SG	691	13	195	58	-	89	277	43	12	3	-	-
		Total Account 1865		20,798	384	5,845	1,880	-	2,652	8,286	1,300	369	82	-	-
1869	135033	BETC SUPER GOOD CENTS	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1869	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
1869	135036	BETC ENERGY FINANSWER	OTHER	(0)	-	-	-	-	-	-	-	-	-	(0)	-
1869	135037	BETC INDUSTRIAL FINANSWER	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1869	135039	BETC CASH REBATE/INCENTIVE	OTHER	(0)	-	-	-	-	-	-	-	-	-	(0)	-
1869	135049	BETC - COMMERCIAL RETROFIT	OTHER	(0)	-	-	-	-	-	-	-	-	-	(0)	-
1869	135050	BETC - INDUSTRIAL RETROFIT	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
1869	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1869	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1869	185327	FIRTH COGENERATION BUYOUT	SG	125	2	35	11	-	16	50	8	2	0	-	-
1869	185333	OPTION PURCHASES	SG	19	0	5	2	-	2	8	1	0	0	-	-
1869	185334	HERMISTON SWAP	SG	5,845	109	1,654	493	-	750	2,344	368	104	23	-	-
		Total Account 1865		5,989	111	1,694	505	-	769	2,402	377	107	24	(0)	-
		Total Account 186M		38,720	632	9,617	3,027	-	4,493	13,748	2,180	629	133	4,261	-
		Grand Total		125,210	1,841	38,558	2,815	-	9,528	40,593	4,126	1,383	251	26,016	-

B.12 BLANK

**B13. MATERIALS &
SUPPLIES**

MATERIALS AND SUPPLIES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
151	0	FUEL STOCK	CAEE	48,095	-	-	-	-	10,757	30,517	5,015	1,526	280	-	-
151	0	FUEL STOCK	CAEW	11,174	528	8,130	2,517	-	-	-	-	-	-	-	-
		Total Account 151		59,269	528	8,130	2,517	-	10,757	30,517	5,015	1,526	280	-	-
1541	1510P	JIM BRIDGER STORE ROOM	CAEE	1,573	-	-	-	-	352	998	164	50	9	-	-
1541	1510P	JIM BRIDGER STORE ROOM	CAEW	9,842	465	7,160	2,217	-	-	-	-	-	-	-	-
1541	1515P	DAVE JOHNSTON STORE ROOM	CAEE	5,469	-	-	-	-	1,223	3,470	570	174	32	-	-
1541	1520P	WYODAK STORE ROOM	CAEE	2,666	-	-	-	-	596	1,691	278	85	16	-	-
1541	1525P	GADSBY STORE ROOM	CAEE	3,019	-	-	-	-	675	1,916	315	96	18	-	-
1541	1530P	CARBON STORE ROOM	CAEE	2,934	-	-	-	-	656	1,862	306	93	17	-	-
1541	1535P	NAUGHTON STORE ROOM	CAEE	5,473	-	-	-	-	1,224	3,473	571	174	32	-	-
1541	1540P	HUNTINGTON STORE ROOM	CAEE	7,870	-	-	-	-	1,760	4,994	821	250	46	-	-
1541	1545P	HUNTER STORE ROOM	CAEE	13,557	-	-	-	-	3,032	8,602	1,414	430	79	-	-
1541	1550P	BLUNDELL STORE ROOM	CAEE	524	-	-	-	-	117	333	55	17	3	-	-
1541	1560P	WEST VALLEY GAS PLANT	CAEE	185	-	-	-	-	41	118	19	6	1	-	-
1541	1565P	Current Creek Plant	CAEE	681	-	-	-	-	152	432	71	22	4	-	-
1541	1605P	HYDRO NORTH - LEWIS RIVER	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
1541	1650P	HYDRO SOUTH - KLAMATH RIVER - CA	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
1541	1675P	HYDRO EAST - UTAH	CAEE	-	-	-	-	-	-	-	-	-	-	-	-
1541	1680P	HYDRO EAST - IDAHO	CAEE	-	-	-	-	-	-	-	-	-	-	-	-
1541	2005D	CASPER STORE ROOM	WYP	232	-	-	-	-	232	-	-	-	-	-	-
1541	2005T	CASPER STORE ROOM	CAEE	241	-	-	-	-	54	153	25	8	1	-	-
1541	2010D	BUFFALO STORE ROOM	WYP	59	-	-	-	-	59	-	-	-	-	-	-
1541	2015D	DOUGLAS STORE ROOM	WYP	87	-	-	-	-	87	-	-	-	-	-	-
1541	2020D	CODY STORE ROOM	WYP	305	-	-	-	-	305	-	-	-	-	-	-
1541	2020T	CODY STORE ROOM	CAEE	34	-	-	-	-	8	22	4	1	0	-	-
1541	2030D	WORLAND STORE ROOM	WYP	326	-	-	-	-	326	-	-	-	-	-	-
1541	2030T	WORLAND STORE ROOM	CAEE	47	-	-	-	-	11	30	5	1	0	-	-
1541	2035D	RIVERTON STORE ROOM	WYP	171	-	-	-	-	171	-	-	-	-	-	-
1541	2040D	EVANSTON STORE ROOM	WYU	265	-	-	-	-	-	-	-	265	-	-	-
1541	2040T	EVANSTON STORE ROOM	CAEE	114	-	-	-	-	25	72	12	4	1	-	-
1541	2045D	KEMMERER STORE ROOM	WYU	7	-	-	-	-	-	-	-	7	-	-	-
1541	2045T	KEMMERER STORE ROOM	CAEE	1	-	-	-	-	0	1	0	0	0	-	-
1541	2050D	PINEDALE STORE ROOM	WYU	301	-	-	-	-	-	-	-	301	-	-	-
1541	2050T	PINEDALE STORE ROOM	CAEE	53	-	-	-	-	12	34	6	2	0	-	-
1541	2055D	BIG PINEY STORE ROOM	WYU	0	-	-	-	-	0	0	0	0	0	-	-
1541	2055T	BIG PINEY STORE ROOM	CAEE	0	-	-	-	-	0	0	0	0	0	-	-
1541	2060D	ROCK SPRINGS STORE ROOM	WYP	687	-	-	-	-	687	-	-	-	-	-	-
1541	2060T	ROCK SPRINGS STORE ROOM	CAEE	294	-	-	-	-	66	187	31	9	2	-	-
1541	2065D	RAWLINS STORE ROOM	WYP	339	-	-	-	-	339	-	-	-	-	-	-
1541	2070D	LARAMIE STORE ROOM	WYP	228	-	-	-	-	228	-	-	-	-	-	-
1541	2075D	REXBERG STORE ROOM	ID	478	-	-	-	-	-	-	478	-	-	-	-
1541	2075T	REXBERG STORE ROOM	CAEE	205	-	-	-	-	-	130	21	7	1	-	-
1541	2085D	SHELLY STORE ROOM	ID	411	-	-	-	-	-	-	411	-	-	-	-

MATERIALS AND SUPPLIES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPJL	FERC	Other	Nutil
1541	2085T	SHELLY STORE ROOM	CAEE	73	-	-	-	-	16	46	8	2	0	-	-
1541	2090D	PRESTON STORE ROOM	ID	36	-	-	-	-	-	-	36	-	-	-	-
1541	2090T	PRESTON STORE ROOM	CAEE	15	-	-	-	-	3	10	2	0	0	-	-
1541	2095D	LAVA HOT SPRINGS STORE ROOM	ID	113	-	-	-	-	-	-	113	-	-	-	-
1541	2095T	LAVA HOT SPRINGS STORE ROOM	CAEE	20	-	-	-	-	4	13	2	1	0	-	-
1541	2100D	MONTPELIER STORE ROOM	ID	117	-	-	-	-	-	-	117	-	-	-	-
1541	2100T	MONTPELIER STORE ROOM	CAEE	21	-	-	-	-	5	13	2	1	0	-	-
1541	2110D	BRIDGERLAND STORE ROOM	UT	269	-	-	-	-	-	269	-	-	-	-	-
1541	2110T	BRIDGERLAND STORE ROOM	CAEE	48	-	-	-	-	11	30	5	2	0	-	-
1541	2205D	TREMONTON STORE ROOM	UT	99	-	-	-	-	-	99	-	-	-	-	-
1541	2205T	TREMONTON STORE ROOM	CAEE	17	-	-	-	-	4	11	2	1	0	-	-
1541	2210D	OGDEN STORE ROOM	UT	739	-	-	-	-	-	739	-	-	-	-	-
1541	2210T	OGDEN STORE ROOM	CAEE	317	-	-	-	-	71	360	33	10	2	-	-
1541	2215D	LAYTON STORE ROOM	UT	360	-	-	-	-	14	40	7	2	0	-	-
1541	2215T	LAYTON STORE ROOM	CAEE	63	-	-	-	-	-	-	-	-	-	-	-
1541	2220D	SALT LAKE METRO STORE ROOM	UT	4,226	-	-	-	-	445	4,226	207	63	12	-	-
1541	2220T	SALT LAKE METRO STORE ROOM	CAEE	1,989	-	-	-	-	-	254	-	-	-	-	-
1541	2225D	SALT LAKE TOOL ROOM	UT	254	-	-	-	-	-	254	-	-	-	-	-
1541	2230D	JORDAN VALLEY STORE ROOM	UT	925	-	-	-	-	-	925	-	-	-	-	-
1541	2230T	JORDAN VALLEY STORE ROOM	CAEE	163	-	-	-	-	37	104	17	5	1	-	-
1541	2235D	PARK CITY STORE ROOM	UT	434	-	-	-	-	-	434	-	-	-	-	-
1541	2235T	PARK CITY STORE ROOM	CAEE	77	-	-	-	-	17	49	8	2	0	-	-
1541	2240D	TOOELE STORE ROOM	UT	315	-	-	-	-	-	315	-	-	-	-	-
1541	2240T	TOOELE STORE ROOM	CAEE	56	-	-	-	-	12	35	6	2	0	-	-
1541	2245D	WASATCH RESTORATION CENTER	UT	155	-	-	-	-	-	155	-	-	-	-	-
1541	2245T	WASATCH RESTORATION CENTER	CAEE	27	-	-	-	-	6	17	3	1	0	-	-
1541	2405D	AMERICAN FORK STORE ROOM	CAEE	614	-	-	-	-	-	614	-	-	-	-	-
1541	2405T	AMERICAN FORK STORE ROOM	CAEE	263	-	-	-	-	59	167	27	8	2	-	-
1541	2410D	SANTAQUIN STORE ROOM	UT	228	-	-	-	-	-	228	-	-	-	-	-
1541	2410T	SANTAQUIN STORE ROOM	CAEE	40	-	-	-	-	9	26	4	1	0	-	-
1541	2415D	DELTA STORE ROOM	UT	177	-	-	-	-	-	177	-	-	-	-	-
1541	2415T	DELTA STORE ROOM	CAEE	31	-	-	-	-	7	20	3	1	0	-	-
1541	2420D	VERNAL STORE ROOM	UT	252	-	-	-	-	-	252	-	-	-	-	-
1541	2420T	VERNAL STORE ROOM	CAEE	44	-	-	-	-	10	28	5	1	0	-	-
1541	2425D	PRICE STORE ROOM	UT	224	-	-	-	-	-	224	-	-	-	-	-
1541	2425T	PRICE STORE ROOM	CAEE	132	-	-	-	-	29	84	14	4	1	-	-
1541	2430D	MOAB STORE ROOM	UT	239	-	-	-	-	-	239	-	-	-	-	-
1541	2430T	MOAB STORE ROOM	CAEE	42	-	-	-	-	9	27	4	1	0	-	-
1541	2435D	BLANDING STORE ROOM	UT	79	-	-	-	-	-	79	-	-	-	-	-
1541	2435T	BLANDING STORE ROOM	CAEE	14	-	-	-	-	3	9	1	0	0	-	-
1541	2445D	RICHFIELD STORE ROOM	UT	63	-	-	-	-	-	63	-	-	-	-	-
1541	2445T	RICHFIELD STORE ROOM	CAEE	50	-	-	-	-	11	32	5	2	0	-	-
1541	2450D	CEDAR CITY STORE ROOM	UT	479	-	-	-	-	-	479	-	-	-	-	-
1541	2450T	CEDAR CITY STORE ROOM	CAEE	143	-	-	-	-	32	91	15	5	1	-	-

MATERIALS AND SUPPLIES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1541	2455D	MILFORD STORE ROOM	UT	108	-	-	-	-	-	108	-	-	-	-	-
1541	2455T	MILFORD STORE ROOM	CAEE	19	-	-	-	-	4	12	2	1	0	-	-
1541	2460D	WASHINGTON STORE ROOM	UT	205	-	-	-	-	-	205	-	-	-	-	-
1541	2460T	WASHINGTON STORE ROOM	CAEE	36	-	-	-	-	8	23	4	1	0	-	-
1541	2620D	WALLA WALLA STORE ROOM	WA	647	-	-	647	-	-	-	-	-	-	-	-
1541	2620T	WALLA WALLA STORE ROOM	CAEW	277	13	202	-	-	-	62	-	-	-	-	-
1541	2625D	SUNNYSIDE STORE ROOM	WA	201	-	-	201	-	-	-	-	-	-	-	-
1541	2625D	SUNNYSIDE STORE ROOM	WA	161	-	-	161	-	-	-	-	-	-	-	-
1541	2630D	YAKIMA STORE ROOM	CAEW	54	3	39	12	-	-	-	-	-	-	-	-
1541	2630T	YAKIMA STORE ROOM	OR	164	-	164	-	-	-	-	-	-	-	-	-
1541	2635D	ENTERPRISE STORE ROOM	OR	398	-	398	-	-	-	-	-	-	-	-	-
1541	2640D	PENDLETON STORE ROOM	OR	91	-	91	-	-	-	-	-	-	-	-	-
1541	2650D	HOOD RIVER STORE ROOM	OR	7	0	5	2	-	-	-	-	-	-	-	-
1541	2650T	HOOD RIVER STORE ROOM	CAEW	1,142	-	1,142	-	-	-	-	-	-	-	-	-
1541	2655D	PORTLAND METRO - STORE ROOM	OR	4,050	191	2,947	912	-	-	-	-	-	-	-	-
1541	2655T	PORTLAND METRO - STORE ROOM	CAEW	663	-	663	-	-	-	-	-	-	-	-	-
1541	2660D	ASTORIA STORE ROOM	OR	34	2	25	8	-	-	-	-	-	-	-	-
1541	2660T	ASTORIA STORE ROOM	CAEW	235	-	235	-	-	-	-	-	-	-	-	-
1541	2665D	MADRAS STORE ROOM	OR	12	1	9	3	-	-	-	-	-	-	-	-
1541	2665T	MADRAS STORE ROOM	CAEW	8	-	8	-	-	-	-	-	-	-	-	-
1541	2670D	PRINEVILLE STORE ROOM	OR	631	-	631	-	-	-	-	-	-	-	-	-
1541	2675D	BEND STORE ROOM	OR	233	11	170	53	-	-	-	-	-	-	-	-
1541	2675T	BEND STORE ROOM	CAEW	132	-	132	-	-	-	-	-	-	-	-	-
1541	2805D	ALBANY STORE ROOM	OR	35	2	26	8	-	-	-	-	-	-	-	-
1541	2805T	ALBANY STORE ROOM	CAEW	199	-	199	-	-	-	-	-	-	-	-	-
1541	2810D	LINCOLN CITY STORE ROOM	OR	-	-	-	-	-	-	-	-	-	-	-	-
1541	2815D	STAYTON STORE ROOM	OR	-	-	-	-	-	-	-	-	-	-	-	-
1541	2820D	DALLAS STORE ROOM	OR	-	-	-	-	-	-	-	-	-	-	-	-
1541	2825D	COTTAGE GROVE STORE ROOM	OR	18	-	18	-	-	-	-	-	-	-	-	-
1541	2830D	ROSEBURG STORE ROOM	OR	1,012	-	1,012	-	-	-	-	-	-	-	-	-
1541	2830T	ROSEBURG STORE ROOM	CAEW	337	16	246	76	-	-	-	-	-	-	-	-
1541	2835D	COOS BAY STORE ROOM	OR	375	-	375	-	-	-	-	-	-	-	-	-
1541	2835T	COOS BAY STORE ROOM	CAEW	43	2	31	10	-	-	-	-	-	-	-	-
1541	2840D	GRANTS PASS STORE ROOM	OR	392	-	392	-	-	-	-	-	-	-	-	-
1541	2845D	MEDFORD STORE ROOM	OR	428	-	428	-	-	-	-	-	-	-	-	-
1541	2845T	MEDFORD STORE ROOM	CAEW	428	20	311	96	-	-	-	-	-	-	-	-
1541	2850D	KLAMATH FALLS STORE ROOM	OR	881	-	881	-	-	-	-	-	-	-	-	-
1541	2850T	KLAMATH FALLS STORE ROOM	CAEW	360	17	262	81	-	-	-	-	-	-	-	-
1541	2855D	LAKEVIEW STORE ROOM	OR	90	-	90	-	-	-	-	-	-	-	-	-
1541	2860D	ALTURAS STORE ROOM	CA	74	74	-	-	-	-	-	-	-	-	-	-
1541	2865D	MT SHASTA STORE ROOM	CA	133	133	-	-	-	-	-	-	-	-	-	-
1541	2870D	YREKA STORE ROOM	CA	331	331	-	-	-	-	-	-	-	-	-	-
1541	2870T	YREKA STORE ROOM	CAEW	37	2	27	8	-	-	-	-	-	-	-	-
1541	2875D	CRESENT CITY STORE ROOM	CA	267	267	-	-	-	-	-	-	-	-	-	-
1541	5110D	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	-	-	-	-

MATERIALS AND SUPPLIES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1541	51150	DEMC - SLC	SNPD	26	1	8	2	-	2	11	1	0	-	-	-
1541	5120D	DEMC - MEDFORD	OR	130	-	130	-	-	-	-	-	-	-	-	-
1541	5125D	DEMC - OREGON	OR	3,513	-	3,513	-	-	-	-	-	-	-	-	-
1541	5125T	DEMC - OREGON	CAEW	620	29	451	140	-	-	-	-	-	-	-	-
1541	5130D	MEDFORD HUB	OR	3,056	-	3,056	-	-	-	-	-	-	-	-	-
1541	5130T	MEDFORD HUB	CAEW	539	25	392	121	-	-	-	-	-	-	-	-
1541	5135D	YAKIMA HUB	WA	2,700	-	2,700	-	-	-	-	-	-	-	-	-
1541	5135T	YAKIMA HUB	CAEW	477	22	347	107	-	-	-	1,717	-	-	-	-
1541	5140D	PRESTON HUB	ID	1,717	-	-	-	-	-	192	32	10	2	-	-
1541	5140T	PRESTON HUB	CAEE	303	-	-	-	-	68	2,039	-	-	-	-	-
1541	5150D	RICHFIELD HUB	UT	2,039	-	-	-	-	80	228	38	11	2	-	-
1541	5150T	RICHFIELD HUB	CAEE	360	-	-	-	-	1,995	-	-	-	-	-	-
1541	5155D	CASPER HUB	WYP	1,995	-	-	-	-	79	223	37	11	2	-	-
1541	5155T	CASPER HUB	CAEE	352	-	-	-	-	-	8,452	-	-	-	-	-
1541	5160D	SALT LAKE METRO HUB	UT	8,452	-	-	-	-	334	946	156	47	9	-	-
1541	5160T	SALT LAKE METRO HUB	CAEE	1,491	-	-	-	-	14	81	8	3	-	-	-
1541	52000	UTAH TRANSPORTATION BUILDING	SNPD	183	7	57	13	-	-	-	-	-	-	-	-
1541	5300D	METER TEST WAREHOUSE	UT	1	-	-	-	-	-	1	-	-	-	-	-
1541	(blank)	added to prorate Jim Bridger generation plant	CAEE	488	-	-	-	-	109	310	51	15	3	-	-
1541	(blank)	added to prorate Jim Bridger generation plant	CAEW	(488)	(23)	(355)	(110)	-	-	-	-	-	-	-	-
		Total Account 1541		115,625	1,610	25,915	7,530	-	15,995	53,795	8,266	2,215	300	-	-
15415	0	M&S GLENROCK COAL MINE	CAEE	3,197	-	-	-	-	715	2,028	333	101	19	-	-
15415	0	M&S GLENROCK COAL MINE	CAEW	44	-	-	-	-	10	28	5	1	0	-	-
		Total Account 15415		3,240	-	-	-	-	725	2,056	338	103	19	-	-
15419	0	PLANT M&S - GENERATION JV CUTBACK	CAEE	1,832	-	-	-	-	410	1,162	191	58	11	-	-
15419	0	PLANT M&S - GENERATION JV CUTBACK	CAEW	(364)	(17)	(265)	(92)	-	-	-	-	-	-	-	-
		Total Account 15419		1,468	(17)	(266)	(82)	-	410	1,162	191	58	11	-	-
1545	0	CREDIT OFFSET CENTRALIA - WWP	CAEE	601	-	-	-	-	134	382	63	19	3	-	-
1545	0	CREDIT OFFSET CENTRALIA - WWP	CAEW	(91)	(4)	(66)	(21)	-	-	-	-	-	-	-	-
		Total Account 1545		510	(4)	(66)	(21)	-	134	382	63	19	3	-	-
15499	0	OBSOLETE & SURPLUS	SO	(5,366)	(130)	(1,440)	(400)	-	(680)	(2,258)	(339)	(105)	(13)	-	-
		Total Account 15499		(5,366)	(130)	(1,440)	(400)	-	(680)	(2,258)	(339)	(105)	(13)	-	-
		Total 154		115,477	1,458	24,143	7,027	-	16,584	55,136	8,518	2,290	320	-	-
25316	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	(394)	-	-	-	-	(88)	(250)	(41)	(12)	(2)	-	-
		Total Account 25316		(394)	-	-	-	-	(88)	(250)	(41)	(12)	(2)	-	-
25317	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	(1,179)	-	-	-	-	(264)	(748)	(123)	(37)	(7)	-	-
		Total Account 25317		(1,179)	-	-	-	-	(264)	(748)	(123)	(37)	(7)	-	-

MATERIALS AND SUPPLIES

Allocation Method: West Control Area
 13 Month Average Balance
 Allocated In Thousands

Period Beginning: March 2005
 Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
25318	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAEE	(273)	-	-	-	-	(61)	(173)	(28)	(9)	(2)	-	-
		Total Account 25318		(273)					(61)	(173)	(28)	(9)	(2)		
Grand Total				172,900	1,986	32,273	9,544	-	26,928	84,482	13,340	3,757	589	-	-

CASH WORKING CAPITAL

**Allocation Method: West Control Area
13 Month Average Report
Allocated In Thousands**

**Period Beginning: March 2005
Period Ending: March 2006**

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
131	0	(blank)	SNP	15,311	368	4,108	1,132	-	1,868	6,572	932	295	36	-	-
		Total Account 131		15,311	368	4,108	1,132	-	1,868	6,572	932	295	36	-	-
135	0	(blank)	SG	101	2	29	9	-	13	41	6	2	0	-	-
		Total Account 135		101	2	29	9	-	13	41	6	2	0	-	-
143	0	OTHER ACCTS REC	SO	24	1	6	2	-	3	10	1	0	0	-	-
1431	0	OTHER ACCOUNTS RECEIVABLE	SO	445	11	119	33	-	56	187	28	9	1	-	-
14312	0	MISC OTHER LOANS	SO	9	0	2	1	-	1	4	1	0	0	-	-
1433	0	JOINT OWNER RECEIVABLE	SO	3,672	89	986	274	-	465	1,545	232	72	9	-	-
14351	0	CASH OVER & SHORT	SO	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
14355	0	UNDIST WIRE TRANS	SO	(184)	(4)	(49)	(14)	-	(23)	(78)	(12)	(4)	(0)	-	-
1436	0	OTHER ACCT REC PP&L	SO	14,094	342	3,783	1,051	-	1,785	5,930	891	277	35	-	-
1437	0	OTHER ACCT REC CCS	SO	2,570	62	690	192	-	325	1,081	163	50	6	-	-
14371	0	OTHER ACCT REC CCS	SO	(1,708)	(41)	(458)	(127)	-	(216)	(719)	(108)	(34)	(4)	-	-
		Total Account 143		18,921	459	5,079	1,411	-	2,396	7,961	1,197	372	47	-	-
2283	280330	FAS 112 BOOK RESERVE	SO	(14,110)	(343)	(3,788)	(1,052)	-	(1,787)	(5,937)	(892)	(277)	(35)	-	-
22834	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	(34,250)	(831)	(9,194)	(2,554)	-	(4,337)	(14,411)	(2,166)	(673)	(85)	-	-
22835	280340	PENSION	SO	(2,490)	(60)	(668)	(186)	-	(315)	(1,048)	(157)	(49)	(6)	-	-
22835	280350	Pension - Local 57	SO	(165)	(4)	(44)	(12)	-	(21)	(69)	(10)	(3)	(0)	-	-
		Total Account 228		(51,014)	(1,238)	(13,694)	(3,804)	-	(6,460)	(21,465)	(3,226)	(1,002)	(126)	-	-
230	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	(1,601)	(28)	(434)	(134)	-	(225)	(638)	(105)	(32)	(6)	-	-
		Total Account 230		(1,601)	(28)	(434)	(134)	-	(225)	(638)	(105)	(32)	(6)	-	-
232	210460	(blank)	SE	(2,873)	(50)	(778)	(241)	-	(403)	(1,144)	(188)	(57)	(10)	-	-
232	211103	LIFE INSURANCE WITHHOLDING	SO	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
232	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
232	211110	CREDIT UNION WITHHOLDINGS	SO	(2)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
232	211111	SAVINGS BONDS WITHHOLDINGS	SO	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
232	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
232	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
232	211149	OTHER PAYROLL LIABILITY	SO	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
232	215078	K-Plus Employer Contributions - Fixed	SO	(302)	(7)	(81)	(23)	-	(38)	(127)	(19)	(6)	(1)	-	-
232	215080	METLIFE MEDICAL INSURANCE	SO	(3,682)	(89)	(988)	(275)	-	(466)	(1,549)	(233)	(72)	(9)	-	-
232	215081	OTHER EMPLOYEE BENEFITS	SO	(4)	(0)	(1)	(0)	-	(0)	(2)	(0)	(0)	(0)	-	-
232	215082	METLIFE DENTAL INSURANCE	SO	(343)	(8)	(92)	(26)	-	(43)	(144)	(22)	(7)	(1)	-	-
232	215084	METLIFE VISION INSURANCE	SO	(30)	(1)	(8)	(2)	-	(4)	(13)	(2)	(1)	(0)	-	-
232	215090	LUMENOS HEALTH PLAN	SO	(398)	(10)	(107)	(30)	-	(50)	(167)	(25)	(8)	(1)	-	-
232	215095	HMO HEALTH PLAN	SO	(15)	(0)	(4)	(2)	-	(2)	(6)	(1)	(0)	(0)	-	-
232	215116	IBEW 57 MEDICAL INSURANCE	SO	33	1	9	2	-	4	14	2	1	0	-	-
232	215136	ESOP ACCRUAL	SO	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
232	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	(241)	(6)	(65)	(18)	-	(31)	(102)	(15)	(5)	(1)	-	-
232	215211	DRAPER CITY STORM DRAIN	SO	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-

CASH WORKING CAPITAL

Allocation Method: West Control Area
13 Month Average Report
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
232	215350	IBEW 57 HEALTH REIMBURSEMENT, CURRENT YE	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
232	215351	IBEW 57 DEPENDENT CARE REIMBURSEMENT, CU	SO	1	0	0	0	0	0	0	0	0	0	0	-
232	215356	HEALTH REIMBURSEMENT, CURRENT YEAR	SO	78	2	21	6	-	10	33	5	2	0	0	-
232	215357	DEPENDENT CARE REIMBURSEMENT, CURRENT YE	SO	(60)	(1)	(16)	(4)	-	(8)	(25)	(4)	(1)	(0)	(0)	-
232	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(155)	(4)	(42)	(12)	-	(20)	(65)	(10)	(3)	(0)	(0)	-
		Total Account 232		(7,997)	(175)	(2,153)	(623)	-	(1,052)	(3,300)	(512)	(158)	(23)	-	-
2533	286307	TRAIL MTN MINE RECLAMATION	SE	(1,147)	(20)	(311)	(96)	-	(161)	(457)	(75)	(23)	(4)	-	-
2533	289511	DESERET MINE RECLAMATION	SE	(729)	(13)	(198)	(61)	-	(102)	(291)	(48)	(15)	(3)	-	-
2533	289517	TRAPPER MINE FINAL RECLAMATION	SE	(3,476)	(61)	(941)	(291)	-	(488)	(1,385)	(228)	(69)	(13)	-	-
		Total Account 2533		(5,352)	(94)	(1,450)	(449)	-	(752)	(2,132)	(350)	(107)	(20)	-	-
254105	0	FAS 143 ARO REGULATORY LIABILITY	SE	(111)	(2)	(30)	(9)	-	(16)	(44)	(7)	(2)	(0)	-	-
254105	111594	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(29)	(1)	(8)	(2)	-	(4)	(12)	(2)	(1)	(0)	-	-
254105	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(199)	(4)	(54)	(17)	-	(28)	(79)	(13)	(4)	(1)	-	-
254105	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	(42)	(1)	(11)	(4)	-	(6)	(17)	(3)	(1)	(0)	-	-
		Total Account 254105		(381)	(7)	(103)	(32)	-	(54)	(152)	(25)	(8)	(1)	-	-
		Grand Total		(32,013)	(712)	(8,618)	(2,490)	-	(4,265)	(13,113)	(2,084)	(638)	(93)	-	-

**B15. MISCELLANEOUS
RATE BASE**

MISCELLANEOUS RATE BASE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
114	1145	WYODAK ADJ	CAEE	12,741	-	-	-	-	2,850	8,084	1,328	404	74	-	-
114	1146	YAMPA ADJ	CAEE	143,187	-	-	-	-	32,026	90,856	14,930	4,543	833	-	-
114	1148	SIGURD-GLEN CANYON ADJ	CAEE	1,266	-	-	-	-	283	803	132	40	7	-	-
		Total Account 114		157,194					35,159	99,743	16,390	4,988	914		
115	1145	WYODAK ADJ	CAEE	(803)	-	-	-	-	(180)	(509)	(84)	(25)	(5)	-	-
115	1146	WYODAK	CAEE	(14,830)	-	-	-	-	(3,317)	(9,410)	(1,546)	(471)	(86)	-	-
115	1148	SIGURD-GLEN CANYON 230KV LINE	CAEE	(40)	-	-	-	-	(9)	(26)	(4)	(1)	(0)	-	-
115	1155	WYODAK ADJ	CAEE	(7,397)	-	-	-	-	(1,654)	(4,694)	(771)	(235)	(43)	-	-
115	1156	YAMPA ADJ	CAEE	(49,626)	-	-	-	-	(11,100)	(31,489)	(5,174)	(1,575)	(289)	-	-
115	1158	SIGURD-GLEN CANYON ADJ	CAEE	(343)	-	-	-	-	(77)	(218)	(36)	(11)	(2)	-	-
		Total Account 115		(73,040)					(16,336)	(46,345)	(7,616)	(2,317)	(425)		
141	0	(blank)	CAEE	660	-	-	-	-	148	419	69	21	4	-	-
		Total Account 141		660					148	419	69	21	4		
1651	132000	PREPAID INSURANCE	SE	200	4	54	17	-	28	80	13	4	1	-	-
1651	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	-	-	-	-	-	-	-	-	-	-	-	-
1651	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	58	1	16	4	-	7	24	4	1	0	-	-
1651	132003	PREPAID INSURANCE - PENSION TRUST LIABIL	SO	78	2	21	6	-	10	33	5	2	0	-	-
1651	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	0	0	0	0	-	0	0	0	0	0	-	-
1651	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	-	-	-	-	-	-	-	-	-	-	-	-
1651	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	0	0	0	0	-	0	0	0	0	0	-	-
1651	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,986	48	533	148	-	251	836	126	39	5	-	-
1651	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	-	0	0	0	0	0	-	-
1651	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	-	0	0	0	0	0	-	-
1651	132012	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	4,144	101	1,112	309	-	525	1,744	262	81	10	-	-
1651	132013	PREPAID INSURANCE - D&O LIABILITY	SO	429	10	115	32	-	54	181	27	8	1	-	-
1651	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	6	0	2	0	-	1	3	0	0	0	-	-
1651	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	339	8	91	25	-	43	143	21	7	1	-	-
1651	132045	PREPAID WORKERS COMPENSATION	SO	223	5	60	17	-	28	94	14	4	1	-	-
1651	132050	Prepaid IBEW 57 Medical	SO	425	10	114	32	-	54	179	27	8	1	-	-
1651	132055	Prepaid Employee Benefit Costs	SO	280	7	75	21	-	35	118	18	5	1	-	-
1651	132722	PRE PAID CAPTIVE INS - MEHC	SO	232	6	62	17	-	29	98	15	5	1	-	-
1651	132723	PRE PAID CAPTIVE LIAB INS - MEHC	SO	66	2	18	5	-	8	28	4	1	0	-	-
		Total Account 1651		8,467	204	2,273	633		1,075	3,558	536	166	21		
1652	132101	PREPAID PROPERTY TAX	GPS	2,917	71	783	217	-	369	1,227	184	57	7	-	-
1652	132102	CA - PREPAID PROPERTY TAX	GPS	0	0	0	0	-	0	0	0	0	0	-	-
1652	132103	UT - PREPAID PROPERTY TAX	GPS	252	6	68	19	-	32	106	16	5	1	-	-
1652	132109	Ute-Prepaid Possessory Interest	GPS	2	0	0	0	-	0	1	0	0	0	-	-
1652	132110	Sho-Ban-Prepaid Possessory Interest	GPS	33	1	9	2	-	4	14	2	1	0	-	-
1652	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	1,392	34	374	104	-	176	586	88	27	3	-	-
		Total Account 1652		4,596	112	1,234	343		582	1,934	291	90	11		
16521	132040	Prepaid Pension Costs	SO	12,706	308	3,411	947	-	1,609	5,346	804	250	31	-	-
16521	132095	Prepaid Emissions Permit Fees (UT)	SG	351	7	99	30	-	45	141	22	6	1	-	-

MISCELLANEOUS RATE BASE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
16521	132310	Prepaid Rating Agency	SO	78	2	21	6	-	10	33	5	2	0	-	-
16521	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	13	0	4	1	-	2	5	1	0	0	-	-
16521	132603	OTH PREPAY - ASHTON PLANT LAND	SG	96	2	27	8	-	12	39	6	2	0	-	-
16521	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	88	2	24	7	-	11	37	6	2	0	-	-
16521	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	2	0	1	0	-	0	1	0	0	0	-	-
16521	132607	OTH PREPAY FERC LAND USE FEES	SO	338	6	96	29	-	43	136	21	6	1	-	-
16521	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	508	9	144	43	-	65	204	32	9	2	-	-
16521	132625	PREPAYMENTS-CESWAY/SEMPRA-DSM ENERGY S	SG	107	10	147	45	-	76	216	35	11	2	-	-
16521	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	542	3	37	10	-	17	58	9	3	0	-	-
16521	132650	PREPAID DUES	SE	137	13	148	41	-	70	232	35	11	1	-	-
16521	132700	Prepaid Rent	GPS	551	2	31	9	-	14	43	7	2	0	-	-
16521	132701	INTERCO PREPAID RENT	GPS	108	2	17	5	-	8	27	4	1	0	-	-
16521	132705	Prepaid Pole Contact	SG	72	1	20	6	-	10	29	5	1	0	-	-
16521	132735	PRE PAID RENT - WEST VALLEY	SE	317	8	85	24	-	40	133	20	6	1	-	-
16521	132900	PREPAYMENTS - OTHER	SO	1,280	-	1,280	-	-	-	1,735	-	-	-	-	-
16521	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	1,735	-	-	-	-	-	-	-	-	-	-	-
16521	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	119	-	-	-	-	-	-	-	-	-	-	-
16521	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	ID	141	-	-	-	-	-	-	-	-	-	-	-
16521	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	2,659	3	714	10	-	37	59	9	3	0	-	-
16521	132909	Prepaid Licensing Fees	SO	141	65	74	198	-	18	119	168	52	7	-	-
16521	132910	Prepayments - Hardware & Software	SO	1,330	-	114	111	-	187	530	87	26	5	-	-
16521	132924	OTH PREPAY-OREGON DOE FEE	OR	1,800	(44)	(483)	(134)	-	(228)	(757)	(114)	(35)	(4)	-	-
16521	132926	PREPAID ROYALTIES	SE	1,800	44	483	134	-	228	757	114	35	4	-	-
16521	132999	PREPAY - RECLASS TO LT	SO	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
16521	134000	LT PREPAY RECLASS	SE	23,492	467	6,815	1,531	-	2,611	10,121	1,394	393	54	107	-
16521	182600	PREPAYMENT-OTHER	SE	1,377	24	373	115	-	193	548	90	27	5	-	-
1655	132400	PREPAID - TAXES	SE	1,377	24	373	115	-	193	548	90	27	5	-	-
Total Account 1655				37,932	807	10,694	2,622	-	4,461	16,161	2,311	677	92	107	-
Total 165				37,932	807	10,694	2,622	-	4,461	16,161	2,311	677	92	107	-
Total Prepayments				10,766	393	6,046	1,865	-	531	1,587	254	75	15	-	-
18222	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	(1,096)	(39)	(601)	(185)	-	(58)	(175)	(28)	(8)	(2)	-	-
18222	111495	REG ASSET-UNREC PLANT-TROJAN-CR/DECOMM	TROJD	(1,496)	(55)	(853)	(263)	-	(70)	(208)	(33)	(10)	(2)	-	-
18222	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	15,289	545	8,386	2,594	-	810	2,438	389	114	23	-	-
18222	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	(9,809)	(350)	(5,380)	(1,658)	-	(520)	(1,564)	(250)	(73)	(15)	-	-
18222	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	17,981	666	10,259	3,166	-	842	2,502	402	118	24	-	-
18222	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	(10,103)	(374)	(5,765)	(1,779)	-	(473)	(1,406)	(226)	(67)	(13)	-	-
Total Account 18222				10,766	393	6,046	1,865	-	531	1,587	254	75	15	-	-
182223	111496	UNRECOVERED PLANT - TROJAN - WA	WA	368	-	-	368	-	-	-	-	-	-	-	-
182223	185808	UNREC PLANT TROJAN - WA	WA	(1,838)	-	-	(1,838)	-	-	-	-	-	-	-	-
Total Account 18223				(1,471)	-	-	(1,471)	-	-	-	-	-	-	-	-
182224	111497	UNRECOVERED PLANT - TROJAN - OR	OR	91	-	-	91	-	-	-	-	-	-	-	-

MISCELLANEOUS RATE BASE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182224	185809	UNREC PLANT TROJAN - OR	OR	(453)	(453)	(453)	-	-	-	-	-	-	-	-	-
		Total Account 182224		(362)	(362)	-	-	-	-	-	-	-	-	-	-
		Total 182		8,933	393	5,683	394	-	531	1,587	254	75	15	-	-
		Total Misc. Regulatory Assets													
22811	280301	ACC. PROV. PROP. INS. - THERMAL	SO	(313)	(8)	(84)	(23)	-	(40)	(132)	(20)	(6)	(1)	-	-
		Total Account 22811		(313)	(8)	(84)	(23)	-	(40)	(132)	(20)	(6)	(1)	-	-
22812	280290	(blank)	SO	80	2	22	6	-	10	34	5	2	0	-	-
22812	280302	ACC. PROV. PROP. INS. - T&D LINES	SO	(181)	(4)	(49)	(13)	-	(23)	(76)	(11)	(4)	(0)	-	-
		Total Account 22812		(101)	(2)	(27)	(8)	-	(13)	(42)	(6)	(2)	(0)	-	-
		Total 2281	Provision	(413)	(10)	(111)	(31)	-	(52)	(174)	(26)	(8)	(1)	-	-
22821	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(3,455)	(84)	(928)	(258)	-	(438)	(1,454)	(219)	(68)	(9)	-	-
		Total Account 22821		(3,455)	(84)	(928)	(258)	-	(438)	(1,454)	(219)	(68)	(9)	-	-
22822	280312	ACC. PROV. I & D - AUTO	SO	(273)	(7)	(73)	(20)	-	(35)	(115)	(17)	(5)	(1)	-	-
		Total Account 22822		(273)	(7)	(73)	(20)	-	(35)	(115)	(17)	(5)	(1)	-	-
22823	280313	ACC. PROV. I&D - CONST.	SO	(16)	(0)	(4)	(1)	-	(2)	(7)	(1)	(0)	(0)	-	-
		Total Account 22823		(16)	(0)	(4)	(1)	-	(2)	(7)	(1)	(0)	(0)	-	-
		Total 2282	Provision	(3,744)	(91)	(1,005)	(279)	-	(474)	(1,575)	(237)	(74)	(9)	-	-
2283	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	-	-	-	-	-
2283	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(2,157)	(52)	(579)	(161)	-	(273)	(908)	(136)	(42)	(5)	-	-
		Total Account 2283		(2,157)	(52)	(579)	(161)	-	(273)	(908)	(136)	(42)	(5)	-	-
22834	280328	RETIREE TRUST CONTRIBUTIONS	SO	(61)	(1)	(16)	(5)	-	(8)	(26)	(4)	(1)	(0)	-	-
		Total Account 22834		(61)	(1)	(16)	(5)	-	(8)	(26)	(4)	(1)	(0)	-	-
		Total 2283	Provision	(2,218)	(54)	(595)	(165)	-	(281)	(933)	(140)	(44)	(5)	-	-
22842	284910	DECOMMISSIONING LIABILITY	TROJID	(2,796)	(104)	(1,595)	(492)	-	(131)	(389)	(63)	(18)	(4)	-	-
		Total Account 22842		(2,796)	(104)	(1,595)	(492)	-	(131)	(389)	(63)	(18)	(4)	-	-
230	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJIP	(2,349)	(84)	(1,288)	(397)	-	(124)	(374)	(60)	(17)	(4)	-	-
		Total Account 230		(2,349)	(84)	(1,288)	(397)	-	(124)	(374)	(60)	(17)	(4)	-	-
25399	288601	ENVIRONMENTAL LIABILITIES-CENTRALIA PLINT	SE	(486)	(9)	(132)	(41)	-	(68)	(193)	(32)	(10)	(2)	-	-
25399	288602	ENVIRONMENTAL LIABILITIES-CENTRALIA MINE	SE	(1,775)	(31)	(481)	(149)	-	(249)	(707)	(116)	(35)	(6)	-	-
25399	288603	ENVIRONMENTAL LIABILITY - CENTRALIA MI	SE	(1,371)	(24)	(371)	(115)	-	(192)	(546)	(90)	(27)	(5)	-	-
25399	289005	(blank)	CA	(231)	(231)	-	-	-	-	-	-	-	-	-	-
25399	289005	(blank)	ID	(70)	(70)	-	-	-	-	-	-	-	-	-	-
25399	289005	(blank)	OR	(1,745)	-	(1,745)	-	-	-	-	-	-	-	-	-
25399	289005	(blank)	UT	(705)	-	-	-	-	-	(705)	-	-	-	-	-

MISCELLANEOUS RATE BASE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
25399	289005	(blank)	WA	(356)	-	-	(356)	-	-	-	-	-	-	-	-
25399	289005	(blank)	WYP	(138)	-	-	-	-	(138)	-	-	-	-	-	-
25399	289005	(blank)	WYU	(16)	-	-	-	-	-	-	-	(16)	-	-	-
25399	289009	OR DSM LOANS NPV UNEARNED INCOME	OTHER	(2,105)	-	-	-	-	-	-	-	-	-	(2,105)	-
25399	289904	LAKEVIEW/BUYOUT	SG	(98)	(2)	(28)	(8)	-	(13)	(39)	(6)	(2)	(0)	-	-
25399	289907	FIRTH COGENERATION BUYOUT	SG	(5,638)	(105)	(1,595)	(476)	-	(723)	(2,261)	(355)	(101)	(22)	-	-
25399	289909	REDDING CONTRACT	SG	(1,710)	(32)	(484)	(144)	-	(219)	(686)	(108)	(31)	(7)	-	-
25399	289913	MCL - F.O.G. WIRE LEASE	SG	(1,309)	(24)	(370)	(110)	-	(168)	(525)	(82)	(23)	(5)	-	-
25399	289914	AMERICAN ELECTRIC POWER CRP	SG	(1,508)	(28)	(427)	(127)	-	(194)	(605)	(95)	(27)	(6)	-	-
25399	289915	FOOTCREEK CONTRACT	SG	(1,527)	(486)	(5,631)	(1,527)	-	(1,965)	(6,268)	(953)	(272)	(54)	(2,105)	-
Total Account 25399				(19,260)											
254	288113	REG LIAB - OR SHARE HERMISTON GAIN CR	OTHER	98	-	-	-	-	-	-	-	-	-	98	-
254	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	(94)	-	-	-	-	-	-	-	-	-	(94)	-
254	288115	REG LIABILITY PROP INS RESERVE	SO	(3,758)	(91)	(1,009)	(280)	-	(476)	(1,581)	(238)	(74)	(9)	-	-
254	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	(549)	-	-	-	-	-	-	-	-	-	(549)	-
254	288130	Reg Liability - WA WY Lease Reduction	OTHER	(0)	-	-	-	-	-	-	-	-	-	(0)	-
254	288131	Reg Liab-OR Wst Vily	OTHER	(1)	-	-	-	-	-	-	-	-	-	(1)	-
254	288132	Reg Liab-CA Wst Vily	OTHER	(0)	-	-	-	-	-	-	-	-	-	(0)	-
254	288133	Reg Liab-ID Wst Vily	OTHER	(1)	-	-	-	-	-	-	-	-	-	(1)	-
254	288134	Reg Liab-WY Wst Vily	OTHER	(2)	-	-	-	-	-	-	-	-	-	(2)	-
254	288135	Reg Liab-UT Wst Vily	OTHER	(1,936)	-	-	-	-	-	-	-	-	-	(1,936)	-
254	288400	Regulatory Liability - OR Balance Consol	OTHER	(938)	-	-	-	-	-	-	-	-	-	(938)	-
254	288401	Reg Liability - OR Regulatory Asset/Liab	OTHER	(7,182)	(91)	(1,009)	(280)	-	(476)	(1,581)	(238)	(74)	(9)	(3,424)	-
Total Account 254				(7,182)											
254105	0	FAS 143 ARO REGULATORY LIABILITY	TROJP	(832)	(30)	(457)	(141)	-	(44)	(133)	(21)	(6)	(1)	-	-
254105	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	(220)	(8)	(121)	(37)	-	(12)	(35)	(6)	(2)	(0)	-	-
254105	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	(20)	(1)	(11)	(3)	-	(1)	(3)	(1)	(0)	(0)	-	-
254105	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	95	3	52	16	-	5	15	2	1	0	-	-
Total Account 254105				(978)	(35)	(536)	(165)		(52)	(156)	(25)	(7)	(1)		
Grand Total				92,739	246	4,806	(321)		20,408	60,113	9,667	2,929	512	(5,421)	

**B16. WEATHERIZATION
REGULATORY ASSETS**

REGULATORY ASSETS

Allocation Method: West Control Area
 13 Month Average Balance
 Allocated In Thousands

Period Beginning: March 2005
 Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1242	0	(blank)	OTHER	2,173	-	-	-	-	-	-	-	-	-	2,173	-
1242	0	(blank)	WA	11	-	-	11	-	-	-	-	-	-	-	-
		Total Account 1242		2,184	-	-	11	-	-	-	-	-	-	2,173	-
12423	0	IDAHO-UPL	ID	32	-	-	-	-	-	-	32	-	-	-	-
12423	0	IDAHO-UPL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
		Total Account 12423		32	-	-	-	-	-	-	32	-	-	-	-
1243	0	(blank)	OTHER	4	-	-	-	-	-	-	-	-	-	4	-
		Total Account 1243		4	-	-	-	-	-	-	-	-	-	4	-
12431	0	INT BEARING 8%-PPL	CA	1	1	-	-	-	-	-	-	-	-	-	-
		Total Account 12431		1	1	-	-	-	-	-	-	-	-	-	-
12432	0	INT BEARING VAR%-PPL	OR	0	-	0	-	-	-	-	-	-	-	-	-
12432	0	INT BEARING VAR%-PPL	OTHER	47	-	-	-	-	-	-	-	-	-	47	-
12432	0	INT BEARING VAR%-PPL	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-
		Total Account 12432		47	-	0	(0)	-	-	-	-	-	-	47	-
12433	0	TAX CREDIT-PPL	OTHER	5	-	-	-	-	-	-	-	-	-	5	-
		Total Account 12433		5	-	-	-	-	-	-	-	-	-	5	-
12434	0	NEW 0% INT-PPL	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
		Total Account 12434		0	-	-	-	-	-	-	-	-	-	0	-
12441	0	ENERGY FINANSWER	CA	4	4	-	-	-	-	-	-	-	-	-	-
12441	0	ENERGY FINANSWER	ID	1	-	-	-	-	-	-	1	-	-	-	-
12441	0	ENERGY FINANSWER	OTHER	2,976	-	-	-	-	-	-	-	-	-	2,976	-
12441	0	ENERGY FINANSWER	UT	1,676	-	-	-	-	-	1,676	-	-	-	-	-
12441	0	ENERGY FINANSWER	WA	140	-	-	140	-	-	-	-	-	-	-	-
12441	0	ENERGY FINANSWER	WYP	0	-	-	-	-	0	-	-	-	-	-	-
		Total Account 12441		4,796	4	-	140	-	0	1,676	1	-	-	2,976	-
12442	0	PACIFIC ENVIRON	OTHER	20	-	-	-	-	-	-	-	-	-	20	-
		Total Account 12442		20	-	-	-	-	-	-	-	-	-	20	-
12443	0	INDUST FINANSWER	CA	37	37	-	-	-	-	-	-	-	-	-	-
12443	0	INDUST FINANSWER	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
12443	0	INDUST FINANSWER	UT	-	-	-	-	-	-	-	-	-	-	-	-
12443	0	INDUST FINANSWER	WA	42	-	-	42	-	-	-	-	-	-	-	-
		Total Account 12443		79	37	-	42	-	-	-	-	-	-	0	-
12445	0	HOME COMFORT	CA	38	38	-	-	-	-	-	-	-	-	-	-
12445	0	HOME COMFORT	OTHER	2	-	-	-	-	-	-	-	-	-	2	-
12445	0	HOME COMFORT	SO	2	0	1	0	-	0	1	0	0	0	-	-
12445	0	HOME COMFORT	WA	148	-	-	148	-	-	-	-	-	-	-	-
		Total Account 12445		190	38	1	149	-	0	1	0	0	0	2	-

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
12449	0	*****FINANSWER 12,000*****	OTHER	64	-	-	-	-	-	-	-	-	-	-	64
12449	0	*****FINANSWER 12,000*****	UT	28	-	-	-	-	-	28	-	-	-	-	-
12449	0	*****FINANSWER 12,000*****	WYU	10	-	-	-	-	-	-	-	10	-	-	-
		Total Account 12449		102						28		10			64
12453	0	IRRIGATION FINANSWER	CA	71	71	-	-	-	-	-	-	-	-	-	-
12453	0	IRRIGATION FINANSWER	OTHER	(18)	-	-	-	-	-	-	-	-	-	-	(18)
		Total Account 12453		53	71										(18)
12454	0	RETRO ENERGY FINANS	OTHER	322	-	-	-	-	-	-	-	-	-	-	322
12454	0	RETRO ENERGY FINANS	UT	19	-	-	-	-	-	19	-	-	-	-	-
		Total Account 12454		341						19					322
1247	0	ELI/GAWL SYSTEM	CA	367	367	-	-	-	-	-	-	-	-	-	-
1247	0	ELI/GAWL SYSTEM	ID	17	-	-	-	-	-	-	17	-	-	-	-
1247	0	ELI/GAWL SYSTEM	OTHER	(6,934)	-	-	-	-	-	-	-	-	-	-	(6,934)
1247	0	ELI/GAWL SYSTEM	UT	4,623	-	-	-	-	-	4,623	-	-	-	-	-
1247	0	ELI/GAWL SYSTEM	WA	1,921	-	-	1,921	-	-	-	-	-	-	-	-
1247	0	ELI/GAWL SYSTEM	WYP	117	-	-	-	-	117	-	-	-	-	-	-
1247	0	ELI/GAWL SYSTEM	WYU	5	-	-	-	-	-	-	-	5	-	-	-
		Total Account 1247		115	367		1,921		117	4,623	17	5		(6,934)	
12471	0	CSS/ELI SYSTEM	OTHER	(158)	-	-	-	-	-	-	-	-	-	-	(158)
		Total Account 12471		(158)											(158)
1249	0	ESC - RESERVE	CA	(2)	(2)	-	-	-	-	-	-	-	-	-	-
1249	0	ESC - RESERVE	ID	(1)	-	-	-	-	-	-	(1)	-	-	-	-
1249	0	ESC - RESERVE	OTHER	(93)	-	-	-	-	-	-	-	-	-	-	(93)
1249	0	ESC - RESERVE	UT	(29)	-	-	-	-	-	(29)	-	-	-	-	-
1249	0	ESC - RESERVE	WA	(5)	-	-	(5)	-	-	-	-	-	-	-	-
1249	0	ESC - RESERVE	WYU	(0)	-	-	-	-	-	-	(0)	-	-	-	(93)
		Total Account 1249		(131)	(2)		(5)			(29)	(1)	(0)			(93)
		Total Account 124		7,679	515	1	2,257		117	6,317	49	15	0	(1,591)	
1823	186001	DSM - Reg Assets Accrual	OTHER	1,067	-	-	-	-	-	-	-	-	-	-	1,067
1823	186099	DSM Regulatory Assets-Reclass	OTHER	301	-	-	-	-	-	-	-	-	-	-	301
1823	186110	(blank)	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
		Total Account 1823		1,367											1,367
182392	101210	RFP LOW INCOME, UT 1996	UT	1	-	-	-	-	-	-	1	-	-	-	-
182392	101216	ENERGY FINANSWER - UT 1994	UT	296	-	-	-	-	-	296	-	-	-	-	-
182392	101217	ENERGY FINANSWER - UT 1995	UT	219	-	-	-	-	-	-	219	-	-	-	-
182392	101218	ENERGY FINANSWER - UT 1996	UT	155	-	-	-	-	-	-	155	-	-	-	-
182392	101225	FINANSWER 12,000 - UTAH 1994	UT	24	-	-	-	-	-	-	24	-	-	-	-
182392	101902	ENERGY FINANSWER - WY PPL 1999	WYP	8	-	-	-	-	8	-	-	-	-	-	-

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182392	101903	INDUSTRIAL FINANSWER - WY PPL 1989	WYP	10	-	-	-	-	10	-	-	-	-	-	-
182392	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	4	-	-	-	-	4	-	-	-	-	-	-
182392	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	14	-	-	-	-	14	-	-	-	-	-	-
182392	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	0	-	-	-	-	-	-	-	-	-	(156)	-
182392	101998	OREGON - DECOUPLING - 2000	OTHER	(156)	-	-	-	-	-	-	-	-	-	2,168	-
182392	102030	ENERGY FINANSWER - WASHINGTON	OTHER	2,168	-	-	-	-	-	-	-	-	-	8,659	-
182392	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	8,659	-	-	-	-	-	-	-	-	-	3,696	-
182392	102033	LOW INCOME - WASHINGTON	OTHER	3,696	-	-	-	-	-	-	-	-	-	14	-
182392	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	-	-	-	789	-
182392	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	789	-	-	-	-	-	-	-	-	-	13	-
182392	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	-	-	624	-
182392	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	-	-	-	-	-	-	-	-	-	88	-
182392	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	-	-	1,851	-
182392	102040	NEEA - WASHINGTON	OTHER	1,851	-	-	-	-	-	-	-	-	-	2	-
182392	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	-	-	141	-
182392	102044	HOME COMFORT - WASHINGTON	OTHER	141	-	-	-	-	-	-	-	-	-	22	-
182392	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	-	-	41	-
182392	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	-	-	-	-
182392	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	25	-	-	-	-	25	-	-	-	-	-	-
182392	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	65	-	-	-	-	65	-	-	-	-	-	-
182392	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	0	-	-	-	-	-	-	-	-	-	-	-
182392	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	-	-	1,183	-
182392	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	-	-	24	-
182392	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(22,250)	-	-	-	-	-	-	-	-	-	(22,250)	-
182392	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	-	-	1,280	-
182392	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	-	-	1,353	-
182392	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	-	-	4,202	-
182392	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	-	-	848	-
182392	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	0	-	-	-	-	0	-
182392	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	-	-	498	-
182392	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	-	-	82	-
182392	102158	ENERGY FINANSWER - WYP - 2002	WYP	10	-	-	-	-	10	-	-	-	-	-	-
182392	102160	SELF AUDIT - WYP - 2002	WYP	32	-	-	-	-	32	-	-	-	-	-	-
182392	102161	WEB AUDIT PILOT - WA	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	102185	APPLIANCE REBATE - WA	OTHER	527	-	-	-	-	-	-	-	-	-	527	-
182392	102186	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	18	-	-	-	-	-	-	-	-	-	18	-
182392	102195	POWER FORWARD UT 2002	OTHER	71	-	-	-	-	-	-	-	-	-	71	-
182392	102196	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	115	-	-	-	-	-	-	-	-	-	115	-
182392	102205	SCHOOL ENERGY EDUCATION - WA	OTHER	28	-	-	-	-	-	-	-	-	-	28	-
182392	102206	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	OTHER	617	-	-	-	-	-	-	-	-	-	617	-
182392	102208		WYP	3	-	-	-	-	3	-	-	-	-	-	-

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182392	102209	AIR CONDITIONING - UT 2002	OTHER	24										24	
182392	102210	HASSLEFREE EFFICIENCY - IDAHO-UT 2003	ID	0							0				
182392	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509										1,509	
182392	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	279										279	
182392	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	4					4						
182392	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460										460	
182392	102225	AIR CONDITIONING - UT 2003	OTHER	2,564										2,564	
182392	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187										1,187	
182392	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895										895	
182392	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13										13	
182392	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542										1,542	
182392	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658										1,658	
182392	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191										191	
182392	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14										14	
182392	102233	POWER FORWARD - UT 2003	OTHER	(27)										(27)	
182392	102236	COMPACT FLOURESCENT LAMPS - WYP 2003	WYP	2					2						
182392	102237	ENERGY FINANSWER - WYP 2003	WYP	0					0						
182392	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	34					34						
182392	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	0					0						
182392	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(291)										(291)	
182392	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4										4	
182392	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7										7	
182392	102336	LOW INCOME - UTAH - 2004	OTHER	22										22	
182392	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581										3,581	
182392	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910										2,910	
182392	102339	AIR CONDITIONING - UT 2004	OTHER	3,026										3,026	
182392	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547										1,547	
182392	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285										285	
182392	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)										(1)	
182392	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227										1,227	
182392	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562										2,562	
182392	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230										230	
182392	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51										51	
182392	102347	POWER FORWARD - UT 2004	OTHER	54										54	
182392	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89										89	
182392	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129										129	
182392	102351	ENERGY FINANSWER - ID/UT 2004	ID	1							1				
182392	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	1					1						
182392	102362	ENERGY FINANSWER - WYP 2004	WYP	16					16						
182392	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	41					41						
182392	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	0					0						
182392	102443	RESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	81										81	
182392	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76										76	
182392	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	OTHER	366										366	
182392	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	118										118	
182392	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446										446	
182392	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146										146	

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
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Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total (43,659)	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other (43,659)	Nutil
182392	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER												
182392	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2										2	
182392	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23										23	
182392	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	ID	0							0				
182392	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	ID	1							1				
182392	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	ID	1							1				
182392	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	ID	1							1				
182392	102518	ENERGY FINANSWER - ID/UT 2005	ID	14							14				
182392	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	ID	3							3				
182392	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	ID	2							2				
182392	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	ID	1							1				
182392	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	ID	28							28				
182392	102532	LOW INCOME - UTAH - 2005	OTHER	25										25	
182392	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	2,180										2,180	
182392	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	1,989										1,989	
182392	102535	AIR CONDITIONING - UTAH - 2005	OTHER	1,585										1,585	
182392	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	69										69	
182392	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	224										224	
182392	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,153										1,153	
182392	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	2,284										2,284	
182392	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60										60	
182392	102542	INDUSTRIAL SMALL RETROFIT - UTAH - 2005	OTHER	0										0	
182392	102543	POWER FORWARD - UTAH - 2005	OTHER	40										40	
182392	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	50										50	
182392	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	77										77	
182392	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	600										600	
182392	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,437										1,437	
182392	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	279										279	
182392	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	69										69	
182392	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	32										32	
182392	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	7					7						
182392	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	17					17						
182392	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	0					0						
182392	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	1					1						
182392	102556	CALIFORNIA DSM EXPENSE - 2005	OTHER	0										0	
182392	102562	APPLIANCE INCENTIVE - WASHWISE - WASHINGTON	OTHER	42										42	
182392	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	2										2	
182392	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0					0						
182392	102703	INDUSTRIAL FINANSWER-WYOMING - PPL 2006	WYP	0					0						
182392	102706	LOW INCOME - UTAH - 2006	OTHER	2										2	
182392	102707	REFRIGERATOR RECYCLING PGM- UTAH - 2006	OTHER	84										84	
182392	102708	A/C LOAD CONTROL - RESI/UTAH - 2006	OTHER	223										223	
182392	102709	AIR CONDITIONING - UTAH - 2006	OTHER	47										47	
182392	102712	ENERGY FINANSWER - UTAH - 2006	OTHER	63										63	
182392	102713	INDUSTRIAL FINANSWER - UTAH - 2006	OTHER	60										60	
182392	102717	COMMERCIAL SELF-DIRECT - UTAH - 2006	OTHER	1										1	
182392	102718	INDUSTRIAL SELF-DIRECT - UTAH - 2006	OTHER	3										3	

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
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Period Beginning: March 2005
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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182392	102719	RES NEW CONSTRUCTION - UTAH - 2006	OTHER	37	-	-	-	-	-	-	-	-	-	37	-
182392	102720	COMM FINANSWER EXPRESS - UTAH - 2006	OTHER	81	-	-	-	-	-	-	-	-	-	-	-
182392	102721	INDUST FINANSWER EXPRESS - UTAH - 2006	OTHER	12	-	-	-	-	-	-	-	-	-	-	-
182392	102722	RETROFIT COMM PROG - UTAH - 2006	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182392	102723	C&L LIGHTING LOAD CONTROL - UTAH - 2006	OTHER	1	-	-	-	-	-	-	-	-	-	1	-
182392	102725	CALIFORNIA DSM EXPENSE - 2006	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182392	102759	HOME ENERGY EFF INCENTIVE PROG - UT 2006	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182392	102760	HOME ENERGY EFF INCENTIVE PROG - WA 2006	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182392	102761	HOME EN EFF INCEN PRO - PPL WYO - 2006	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
182392	50795	MAJOR CUSTOMER 95	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	50796	MAJOR CUSTOMER 96	WYP	1	-	-	-	-	1	-	-	-	-	-	-
182392	50797	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	3	-	-	-	-	3	-	-	-	-	-	-
182392	57395	ENERGY FINANSWER95	WYP	3	-	-	-	-	3	-	-	-	-	-	-
182392	57396	ENERGY FINANSWER96	WYP	6	-	-	-	-	6	-	-	-	-	-	-
182392	57397	ENERGY FINANSWER, WYO-P 1997	WYP	5	-	-	-	-	5	-	-	-	-	-	-
182392	57398	ENERGY FINANSWER, WYO-P 1998	WYP	1	-	-	-	-	1	-	-	-	-	-	-
182392	57496	MAP 96	WYP	(1)	-	-	-	-	(1)	-	-	-	-	-	-
182392	57695	IND FINANSWER 95	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	57696	IND FINANSWER 96	WYP	2	-	-	-	-	2	-	-	-	-	-	-
182392	57697	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	1	-	-	-	-	1	-	-	-	-	-	-
182392	57698	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	1	-	-	-	-	1	-	-	-	-	-	-
182392	57898	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	58295	REFRIGERATION 95	WYP	0	-	-	-	-	0	-	-	-	-	-	-
182392	59195	SUPER GOOD CENTS95	WYP	4	-	-	-	-	4	-	-	-	-	-	-
182392	59196	SUPER GOOD CENTS96	WYP	9	-	-	-	-	9	-	-	-	-	-	-
182392	59197	SUPER GOOD CENTS, WY-P 1997	WYP	10	-	-	-	-	10	-	-	-	-	-	-
182392	59198	SUPER GOOD CENTS, WY-P 1998	WYP	19	-	-	-	-	19	-	-	-	-	-	-
182392	67095	LOW INCOME CA 95	CA	1	-	-	-	-	-	-	-	-	-	1	-
182392	67295	HASSLEFREE EFF 95	CA	0	-	-	-	-	0	-	-	-	-	0	-
182392	68295	MANF ACQUISITION95	CA	2	-	-	-	-	2	-	-	-	-	-	-
182392	68395	HOME COMFORT CA 95	CA	0	-	-	-	-	0	-	-	-	-	0	-
182392	68695	IRRIGATION CA 95	CA	1	-	-	-	-	1	-	-	-	-	-	-
182392	80191	SUPERFUND	UT	10	-	-	-	-	-	-	-	-	-	-	-
182392	80192	IND FINANSWER 92	UT	20	-	-	-	-	-	-	-	-	-	-	-
182392	80193	IND FINANSWER 93	UT	51	-	-	-	-	-	-	-	-	-	-	-
182392	80194	IND FINANSWER 94	UT	93	-	-	-	-	-	-	-	-	-	-	-
182392	80195	IND FINANSWER 95	UT	112	-	-	-	-	-	-	-	-	-	-	-
182392	80196	IND FINANSWER 96	UT	64	-	-	-	-	-	-	-	-	-	-	-
182392	80291	SUPERFUND 91	UT	4	-	-	-	-	-	-	-	-	-	-	-
182392	80292	COMM BUILDING 92	UT	7	-	-	-	-	-	-	-	-	-	-	-
182392	80293	COMM BUILDING 93	UT	4	-	-	-	-	-	-	-	-	-	-	-
182392	80294	COMM BUILDING 94	UT	1	-	-	-	-	-	-	-	-	-	-	-
182392	80296	COMM BUILDING 96	UT	7	-	-	-	-	-	-	-	-	-	-	-
182392	80395	LOW INCOME 95	UT	4	-	-	-	-	-	-	-	-	-	-	-
182392	80396	LOW INCOME 96	UT	8	-	-	-	-	-	-	-	-	-	-	-
182392	80595	RFP CESWAY 95	UT	13	-	-	-	-	-	-	-	-	-	-	-
182392	80596	RFP CESWAY 96	UT	42	-	-	-	-	-	-	-	-	-	-	-

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182392	80795	MAJOR CUSTOMERS 95	UT	1	-	-	-	-	-	1	-	-	-	-	-
182392	80796	MAJOR CUSTOMERS 96	UT	10	-	-	-	-	-	10	-	-	-	-	-
182392	80895	COMMERCIAL CODES95	UT	0	-	-	-	-	-	0	-	-	-	-	-
182392	80995	SCHEDULE 5 95	UT	0	-	-	-	-	-	0	-	-	-	-	-
182392	87391	ENERGY FINANSWER91	UT	3	-	-	-	-	-	3	-	-	-	-	-
182392	87392	ENERGY FINANSWER92	UT	71	-	-	-	-	-	71	-	-	-	-	-
182392	87393	ENERGY FINANSWER93	UT	196	-	-	-	-	-	196	-	-	-	-	-
182392	87593	COMM COMPETITIVE93	UT	64	-	-	-	-	-	64	-	-	-	-	-
182392	87893	COMM RETROFIT 93	UT	3	-	-	-	-	-	3	-	-	-	-	-
182392	88092	FINANSWER 12000 92	UT	24	-	-	-	-	-	24	-	-	-	-	-
182392	88093	FINANSWER 12000 93	UT	12	-	-	-	-	-	12	-	-	-	-	-
182392	88192	WHOLESALE PURCH 92	UT	4	-	-	-	-	-	4	-	-	-	-	-
182392	88695	EF SCHOOLS 95	UT	0	-	-	-	-	-	0	-	-	-	-	-
182392	88795	REFRIGERATION 95	UT	3	-	-	-	-	-	3	-	-	-	-	-
182392	88796	REFRIGERATION 96	UT	0	-	-	-	-	-	0	-	-	-	-	-
182392	88295	SUPER GOOD CENTS95	UT	0	-	-	-	-	-	0	-	-	-	-	-
182392	86695	HEAT PUMP H PRO 95	UT	0	-	-	-	-	-	0	-	-	-	-	-
182392	86696	HEAT PUMP H PRO 96	UT	0	-	-	-	-	-	0	-	-	-	-	-
182392	89795	DSM OTHER PROGS 95	UT	1	-	-	-	-	-	1	-	-	-	-	-
182392	89796	DSM OTHER PROGS 96	UT	2	-	-	-	-	-	2	-	-	-	-	-
182392	89895	ECONS 95	UT	2	-	-	-	-	-	2	-	-	-	-	-
182392	89896	ECONS 96	UT	5	-	-	-	-	-	5	-	-	-	-	-
182392	89995	RFP EUA ONSITE 95	UT	42	-	-	-	-	-	42	-	-	-	-	-
182392	89996	RFP EUA ONSITE 96	UT	70	-	-	-	-	-	70	-	-	-	-	-
182392	92195	REFRIGERATION 95	WYU	0	-	-	-	-	-	-	-	0	-	-	-
182392	97395	ENERGY FINANSWER95	WYU	0	-	-	-	-	-	-	-	0	-	-	-
182392	97695	IND FINANSWER 95	WYU	0	-	-	-	-	-	-	-	0	-	-	-
182392	97696	IND FINANSWER 96	WYU	2	-	-	-	-	-	-	-	2	-	-	-
182392	97697	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	10	-	-	-	-	-	-	-	10	-	-	-
182392	97698	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	22	-	-	-	-	-	-	-	22	-	-	-
182392	99195	SUPER GOOD CENTS95	WYU	0	-	-	-	-	-	-	-	0	-	-	-
Total Account 182392				4,797	4				359	1,646	54	35		2,698	
182393	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	101883	LOW INCOME WEATHER - 1999	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	101884	SELF AUDIT - 1999	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	101914	NEEA - IDAHO UTAH 1999	ID	201	-	-	-	-	-	-	201	-	-	-	-
182393	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	ID	14	-	-	-	-	-	-	14	-	-	-	-
182393	101920	LOW INCOME BID WZ - IDU 1999	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	101926	ENERGY FINANSWER - IDAHO-UT 2000	ID	6	-	-	-	-	-	-	6	-	-	-	-
182393	101927	HASSELFREE EFFICIENCY - IDAHO-UT 2000	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	ID	5	-	-	-	-	-	-	5	-	-	-	-
182393	101929	LOW INCOME WZ - IDAHO-UT 2000	ID	20	-	-	-	-	-	-	20	-	-	-	-
182393	101930	SELF AUDIT - IDAHO-UT 2000	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	101950	LOW INCOME BID WZ. ID 2000	ID	2	-	-	-	-	-	-	2	-	-	-	-

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182393	101955	NEEA - IDAHO-UT 2000	ID	189	-	-	-	-	-	-	189	-	-	-	-
182393	102062	ENERGY FINANSWER - ID-UT 2001	ID	29	-	-	-	-	-	-	29	-	-	-	-
182393	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	102064	INDUSTRIAL FINANSWER - ID-UT 2001	ID	13	-	-	-	-	-	-	13	-	-	-	-
182393	102065	LOW INCOME WZ - ID-UT 2001	ID	41	-	-	-	-	-	-	41	-	-	-	-
182393	102066	SELF AUDIT - ID-UT 2001	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	102079	NEEA - IDAHO - UTAH 2001	ID	186	-	-	-	-	-	-	186	-	-	-	-
182393	102180	HASSLEFREE EFFICIENCY - IDU - 2002	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102181	INDUSTRIAL FINANSWER - IDU - 2002	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102182	LOW INCOME WZ - IDU - 2002	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	102183	SELF AUDIT - IDU - 2002	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102184	NEEA - IDU - 2002 ACTUALS	ID	195	-	-	-	-	-	-	195	-	-	-	-
182393	102204	COMPACT FLUORESCENT - UT 2002	ID	5	-	-	-	-	-	-	5	-	-	-	-
182393	102210	HASSLEFREE EFFICIENCY - IDU 2003	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	102216	WEATHERIZATION LOANS - RES UT 2003	ID	7	-	-	-	-	-	-	7	-	-	-	-
182393	102217	COMPACT FLUORESCENT - IDU 2002	ID	10	-	-	-	-	-	-	10	-	-	-	-
182393	102218	ENERGY FINANSWER - IDU 2003	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102219	INDUSTRIAL FINANSWER - IDU 2003	ID	163	-	-	-	-	-	-	163	-	-	-	-
182393	102220	LOAN INCOME WZ - IDU 2003	ID	11	-	-	-	-	-	-	11	-	-	-	-
182393	102221	NEEA - IDU 2003	ID	363	-	-	-	-	-	-	363	-	-	-	-
182393	102222	SELF AUDIT - IDAHO-UT 2003	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	ID	247	-	-	-	-	-	-	247	-	-	-	-
182393	102351	ENERGY FINANSWER - ID/UT 2004	ID	5	-	-	-	-	-	-	5	-	-	-	-
182393	102352	INDUSTRIAL FINANSWER - IDU 2004	ID	94	-	-	-	-	-	-	94	-	-	-	-
182393	102353	LOW INCOME WZ - IDU 2004	ID	43	-	-	-	-	-	-	43	-	-	-	-
182393	102354	NEEA - IDU 2004	ID	194	-	-	-	-	-	-	194	-	-	-	-
182393	102355	SELF AUDIT - IDAHO-UT 2004	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	ID	278	-	-	-	-	-	-	278	-	-	-	-
182393	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	ID	5	-	-	-	-	-	-	5	-	-	-	-
182393	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	ID	4	-	-	-	-	-	-	4	-	-	-	-
182393	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	ID	4	-	-	-	-	-	-	4	-	-	-	-
182393	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	ID	4	-	-	-	-	-	-	4	-	-	-	-
182393	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	ID	31	-	-	-	-	-	-	31	-	-	-	-
182393	102520	LOW INCOME WZ - IDAHO-UT 2005	ID	51	-	-	-	-	-	-	51	-	-	-	-
182393	102521	NEEA - IDAHO - UTAH 2005	ID	159	-	-	-	-	-	-	159	-	-	-	-
182393	102522	SELF AUDIT - IDAHO-UT 2005	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	ID	279	-	-	-	-	-	-	279	-	-	-	-
182393	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	102573	ENERGY FINANSWER - ID/UT POST 6/01/05	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	102574	INDUSTRIAL FINANSWER - IDAHO-UT POST 6/0	ID	4	-	-	-	-	-	-	4	-	-	-	-
182393	102575	LOW INCOME WZ - IDAHO-UT POST 6/01/05	ID	5	-	-	-	-	-	-	5	-	-	-	-
182393	102576	NEEA - IDAHO - UTAH POST 6/01/05	ID	36	-	-	-	-	-	-	36	-	-	-	-
182393	102577	IRRIGATION INTERRUPTIBLE IDAHO - UT POST	ID	44	-	-	-	-	-	-	44	-	-	-	-
182393	102578	WEATHERIZATION LOANS - RESIDU/ID-UT POST	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102579	REFRIGERATOR RECYCLING PGM - IDAHO - POS	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102580	COMMERCIAL FINANSWER EXPR - IDAHO - POST	ID	0	-	-	-	-	-	-	0	-	-	-	-

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182393	702581	INDUSTRIAL FINANSWER EXPR - IDAHO - POST	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	102582	IRRIGATION EFFICIENCY PRGRM - IDAHO - PO	ID	4	-	-	-	-	-	-	4	-	-	-	-
182393	102758	HOME ENERGY EFF INCENT PROG - ID 2006	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	36390	SUPER GOOD CENT 90	ID	52	-	-	-	-	-	-	52	-	-	-	-
182393	36391	SUPER GOOD CENT 91	ID	86	-	-	-	-	-	-	86	-	-	-	-
182393	36392	SUPER GOOD CENT 92	ID	154	-	-	-	-	-	-	154	-	-	-	-
182393	37496	WEATHERIZATION 96	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	37497	IDAHO WEATHERIZATION, ID-P 1997	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	70002	CASH GRANT ID 92	ID	337	-	-	-	-	-	-	337	-	-	-	-
182393	70090	LOW INCOME ID 90	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	70091	LOW INCOME ID 91	ID	8	-	-	-	-	-	-	8	-	-	-	-
182393	70092	LOW INCOME ID 92	ID	14	-	-	-	-	-	-	14	-	-	-	-
182393	70093	LOW INCOME ID 93	ID	21	-	-	-	-	-	-	21	-	-	-	-
182393	70094	LOW INCOME ID 94	ID	14	-	-	-	-	-	-	14	-	-	-	-
182393	70095	LOW INCOME ID 95	ID	14	-	-	-	-	-	-	14	-	-	-	-
182393	70096	LOW INCOME ID 96	ID	5	-	-	-	-	-	-	5	-	-	-	-
182393	70098	LOW INCOME PROGRAM, ID-UT 1998	ID	9	-	-	-	-	-	-	9	-	-	-	-
182393	70190	CASH GRANT ID 90	ID	64	-	-	-	-	-	-	64	-	-	-	-
182393	70191	CASH GRANT ID 91	ID	15	-	-	-	-	-	-	15	-	-	-	-
182393	70192	CASH GRANT ID 92	ID	11	-	-	-	-	-	-	11	-	-	-	-
182393	70193	CASH GRANT ID 93	ID	13	-	-	-	-	-	-	13	-	-	-	-
182393	70194	CASH GRANT ID 94	ID	6	-	-	-	-	-	-	6	-	-	-	-
182393	70195	CASH GRANT ID 95	ID	6	-	-	-	-	-	-	6	-	-	-	-
182393	70196	CASH GRANT ID 96	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	70197	CASH GRANT HIP REGATE, IDAHO - UT 1997	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	70297	WEATHER LOANS, IDAHO - U 1997	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	70298	WEATHER LOANS, IDAHO - U 1998	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	70392	EARLY PAYOFF ID 92	ID	243	-	-	-	-	-	-	243	-	-	-	-
182393	70393	EARLY PAYOFF ID 93	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	70493	IRRIGATION ID 93	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	70494	IRRIGATION ID 94	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	70495	IRRIGATION ID 95	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	71298	SELF AUDIT - IDAHO-UT 1998	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	76593	REG MOBILE HOME 93	ID	182	-	-	-	-	-	-	182	-	-	-	-
182393	76594	REG MOBILE HOME 94	ID	100	-	-	-	-	-	-	100	-	-	-	-
182393	76595	REG MOBILE HOME 95	ID	51	-	-	-	-	-	-	51	-	-	-	-
182393	76596	REG MOBILE HOME 96	ID	148	-	-	-	-	-	-	148	-	-	-	-
182393	76597	REGIONAL MOBILE HOME (MAP), ID-UT 1997	ID	(35)	-	-	-	-	-	-	(35)	-	-	-	-
182393	77192	TECH MONITOR ID 92	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	77193	TECH MONITOR ID 93	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	77292	HASSLE FREE ID 92	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	77294	HASSLE FREE ID 94	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	77295	HASSLE FREE ID 95	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	77296	HASSLE FREE ID 96	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	77297	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	77298	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	77391	ENERGY FINANSWER91	ID	5	-	-	-	-	-	-	5	-	-	-	-

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182393	77392	ENERGY FINANSWER92	ID	11	-	-	-	-	-	-	11	-	-	-	-
182393	77393	ENERGY FINANSWER93	ID	4	-	-	-	-	-	-	4	-	-	-	-
182393	77394	ENERGY FINANSWER94	ID	12	-	-	-	-	-	-	12	-	-	-	-
182393	77395	ENERGY FINANSWER95	ID	23	-	-	-	-	-	-	23	-	-	-	-
182393	77396	ENERGY FINANSWER96	ID	21	-	-	-	-	-	-	21	-	-	-	-
182393	77397	ENERGY FINANSWER, ID-UT 1997	ID	20	-	-	-	-	-	-	20	-	-	-	-
182393	77398	ENERGY FINANSWER, ID-UT 1998	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	77595	MAJOR CUSTOMER 95	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	77694	IND FINANSWER 94	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	77696	IND FINANSWER 96	ID	9	-	-	-	-	-	-	9	-	-	-	-
182393	77697	INDUSTRIAL FINANSWER, ID-UT 1997	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	77697	INDUSTRIAL FINANSWER, ID-UT 1998	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	77698	INDUSTRIAL FINANSWER, ID-UT 1997	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	77698	INDUSTRIAL FINANSWER, ID-UT 1998	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	77893	COMM RETROFIT 93	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	78092	FINANSWER 12000 92	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	78093	FINANSWER 12000 93	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	78094	FINANSWER 12000 94	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	78192	WHOLESALE PURCH 92	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	78292	MANF ACQUISITION92	ID	22	-	-	-	-	-	-	22	-	-	-	-
182393	78392	HOME COMFORT 92	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	78792	REFRIGERATION 92	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	78793	REFRIGERATION 93	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	78794	REFRIGERATION 94	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	78795	REFRIGERATION 95	ID	5	-	-	-	-	-	-	5	-	-	-	-
182393	78796	REFRIGERATION 96	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	78797	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	78798	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	ID	76	-	-	-	-	-	-	76	-	-	-	-
182393	78893	REG ENERGY MNGT 93	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	78993	PROG DEVELOPMNT 93	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	79093	LOAD STUDIES 93	ID	4	-	-	-	-	-	-	4	-	-	-	-
182393	79193	SUPER GOOD CENTS93	ID	107	-	-	-	-	-	-	107	-	-	-	-
182393	79194	SUPER GOOD CENTS94	ID	92	-	-	-	-	-	-	92	-	-	-	-
182393	79195	SUPER GOOD CENTS95	ID	53	-	-	-	-	-	-	53	-	-	-	-
182393	79196	SUPER GOOD CENTS96	ID	1	-	-	-	-	-	-	1	-	-	-	-
182393	79197	SUPER GOOD CENTS, ID-UT 1997	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	79198	SUPER GOOD CENTS, ID-UT 1998	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	79296	INT BEARING VAR 96	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	79493	EF LIGHT PRO 93	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	79593	IRRIGATION 93	ID	8	-	-	-	-	-	-	8	-	-	-	-
182393	79694	DSM OTHER PROGS 94	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	79695	DSM OTHER PROGS 95	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	79696	DSM OTHER PROGS 96	ID	2	-	-	-	-	-	-	2	-	-	-	-
182393	79794	MARKET RESEARCH 94	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	79795	MARKET RESEARCH 95	ID	3	-	-	-	-	-	-	3	-	-	-	-
182393	79796	MARKET RESEARCH 96	ID	0	-	-	-	-	-	-	0	-	-	-	-
182393	79997	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	ID	28	-	-	-	-	-	-	28	-	-	-	-
Total Account 182393														5,050	5,050

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182394	101486	RFP CESWAY - CARRYING CHG - UT 1995	UT	0	-	-	-	-	-	0	-	-	-	-	-
182394	101487	RFP CESWAY - CARRYING CHG - UT 1996	UT	(0)	-	-	-	-	-	(0)	-	-	-	-	-
182394	102146	UT CARRYING CHARGE - 2001/2002	OTHER	2,864	-	-	-	-	-	-	-	-	-	2,864	-
182394	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(51)	-	-	-	-	-	-	-	-	-	(51)	-
182394	70000	DSR CARRY CHG ID-U	ID	1,185	-	-	-	-	-	-	1,185	-	-	-	-
182394	84194	ENERGY FINANSWER94	UT	(2)	-	-	-	-	-	(2)	-	-	-	-	-
182394	84195	ENERGY FINANSWER95	UT	5	-	-	-	-	-	5	-	-	-	-	-
182394	84196	ENERGY FINANSWER96	UT	10	-	-	-	-	-	10	-	-	-	-	-
182394	84394	IND FINANSWER 94	UT	2	-	-	-	-	-	2	-	-	-	-	-
182394	84395	IND FINANSWER 95	UT	4	-	-	-	-	-	4	-	-	-	-	-
182394	84396	IND FINANSWER 96	UT	(6)	-	-	-	-	-	(6)	-	-	-	-	-
182394	85494	COMM RETRO 94	UT	(1)	-	-	-	-	-	(1)	-	-	-	-	-
182394	87195	ECONS 95	UT	0	-	-	-	-	-	0	-	-	-	-	-
182394	87196	ECONS 96	UT	0	-	-	-	-	-	0	-	-	-	-	-
182394	87295	RFP EJA ONSITE 95	UT	1	-	-	-	-	-	1	-	-	-	-	-
182394	87296	RFP EJA ONSITE 96	UT	2	-	-	-	-	-	2	-	-	-	-	-
182394	87595	MAJOR ACCOUNTS 95	UT	(0)	-	-	-	-	-	(0)	-	-	-	-	-
182394	87596	MAJOR ACCOUNTS 96	UT	0	-	-	-	-	-	0	-	-	-	-	-
182394	87695	REFRIGERATION 95	UT	0	-	-	-	-	-	0	-	-	-	-	-
182394	88596	MARKET TRANS 96	UT	0	-	-	-	-	-	0	-	-	-	-	-
		Total Account 182394		4,013						15	1,185			2,814	
182395	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	(473)	-	-	-	-	-	-	-	-	-	(473)	-
		Total Account 182395		(473)										(473)	
182396	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	66	-	-	-	-	-	66	-	-	-	-	-
182396	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	0	-	-	-	-	-	0	-	-	-	-	-
182396	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	1	-	-	-	-	-	1	-	-	-	-	-
182396	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	3	-	-	-	-	-	3	-	-	-	-	-
182396	81094	NET LOST REVN COMM	UT	25	-	-	-	-	-	25	-	-	-	-	-
182396	81095	NET LOST REVN COMM	UT	110	-	-	-	-	-	110	-	-	-	-	-
182396	82095	NET LOST REVN ECONS	UT	0	-	-	-	-	-	0	-	-	-	-	-
182396	83097	NET LOST REVN LOW	UT	1	-	-	-	-	-	1	-	-	-	-	-
182396	84095	NET LOST REVN SERP	UT	0	-	-	-	-	-	0	-	-	-	-	-
182396	84096	NET LOST REVN SERP	UT	2	-	-	-	-	-	2	-	-	-	-	-
182396	84097	NET LOST REVN SERP	UT	1	-	-	-	-	-	1	-	-	-	-	-
182396	85094	NET LOST REVN 12000	UT	1	-	-	-	-	-	1	-	-	-	-	-
182396	85095	NET LOST REVN 12000	UT	6	-	-	-	-	-	6	-	-	-	-	-
182396	85096	NET LOST REVN 12000	UT	3	-	-	-	-	-	3	-	-	-	-	-
182396	87095	NET LOST REVN MAJOR	UT	63	-	-	-	-	-	63	-	-	-	-	-
182396	87096	NET LOST REVN MAJOR	UT	38	-	-	-	-	-	38	-	-	-	-	-
182396	87097	NET LOST REVN MAJOR	UT	30	-	-	-	-	-	30	-	-	-	-	-
182396	88095	NET LOST REVN COMM	UT	134	-	-	-	-	-	134	-	-	-	-	-
182396	88096	NET LOST REVN COMM	UT	21	-	-	-	-	-	21	-	-	-	-	-
182396	89094	NET LOST REVN IND	UT	2	-	-	-	-	-	2	-	-	-	-	-
182396	89095	NET LOST REVN IND	UT	11	-	-	-	-	-	11	-	-	-	-	-

REGULATORY ASSETS

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
182396	89096	NET LOST REVN IND	UT	17	-	-	-	-	-	17	-	-	-	-	-
182396	89097	NET LOST REVN IND	UT	4	-	-	-	-	-	4	-	-	-	-	-
182396	91096	NET LOST EF RETRO	UT	38	-	-	-	-	-	38	-	-	-	-	-
182396	91097	NET LOST EF RETRO	UT	20	-	-	-	-	-	20	-	-	-	-	-
182396	92096	NET LOST CES WAY	UT	23	-	-	-	-	-	23	-	-	-	-	-
182396	92097	NET LOST CES WAY	UT	14	-	-	-	-	-	14	-	-	-	-	-
182396	93096	NET LOST EF CUSTOM	UT	62	-	-	-	-	-	62	-	-	-	-	-
182396	93097	NET LOST EF CUSTOM	UT	64	-	-	-	-	-	64	-	-	-	-	-
182396	94096	NET LOST EF PRESCRIPT	UT	2	-	-	-	-	-	2	-	-	-	-	-
182396	94097	NET LOST EF PRESCRIPT	UT	3	-	-	-	-	-	3	-	-	-	-	-
182396	95096	NET LOST EF COMMERCIAL	UT	3	-	-	-	-	-	3	-	-	-	-	-
182396	95097	NET LOST EF COMMERCIAL	UT	39	-	-	-	-	-	39	-	-	-	-	-
Total Account 182396				815	-	-	-	-	-	815	-	-	-	-	-
Total Account 182W				15,569	4	-	-	-	359	2,476	6,289	35	-	6,406	-
182399	184500	Deferred Regulatory Expense	ID	8	-	-	-	-	-	-	8	-	-	-	-
182399	186099	REGULATORY ASSET - OREGON BALANCE CONSOL	OTHER	1,636	-	-	-	-	-	-	-	-	-	1,636	-
Total Account 182399				1,644	-	-	-	-	-	-	8	-	-	1,636	-
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	1,581	-	-	-	-	-	-	-	-	-	1,581	-
Total Account 1823999				1,581	-	-	-	-	-	-	-	-	-	1,581	-
Total Account 182M				3,225	-	-	-	-	-	-	8	-	-	3,217	-
Grand Total				26,473	519	1	2,257	-	476	8,793	6,346	50	0	8,032	-

**B17. DEPRECIATION
RESERVE**

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	310	LAND & LAND RIGHTS	CAEE	122	-	-	-	-	27	77	13	4	1	-	-
Total Account 310				122	-	-	-	-	27	77	13	4	1	-	-
108	3102	added to prorate Jim Bridger generation plant	CAEE	(23,149)	-	-	-	-	(5,178)	(14,689)	(2,414)	(734)	(135)	-	-
108	3102	added to prorate Jim Bridger generation plant	CAEW	23,149	1,093	16,842	5,214	-	-	-	-	-	-	-	-
108	3102	added to prorate Jim Bridger generation plant	CAEE	(15,958)	-	-	-	-	(3,569)	(10,125)	(1,664)	(506)	(93)	-	-
108	3102	LAND RIGHTS	CAEW	(177)	(8)	(129)	(40)	-	-	-	-	-	-	-	-
Total Account 3102				(16,135)	1,084	16,713	5,174	-	(8,747)	(24,814)	(4,078)	(1,241)	(227)	-	-
108	3103	WATER RIGHTS	CAEE	(15,060)	-	-	-	-	(3,368)	(9,556)	(1,570)	(478)	(88)	-	-
108	3103	WATER RIGHTS	CAEW	(98)	(5)	(70)	(22)	-	-	-	-	-	-	-	-
Total Account 3103				(15,156)	(5)	(70)	(22)	-	(3,368)	(9,556)	(1,570)	(478)	(88)	-	-
108	311	STRUCTURES AND IMPROVEMENTS	CAEE	(313,607)	-	-	-	-	(70,143)	(198,991)	(32,699)	(9,950)	(1,824)	-	-
108	311	STRUCTURES AND IMPROVEMENTS	CAEW	(108,061)	(5,101)	(78,820)	(24,340)	-	-	-	-	-	-	-	-
Total Account 311				(421,668)	(5,101)	(78,820)	(24,340)	-	(70,143)	(198,991)	(32,699)	(9,950)	(1,824)	-	-
108	312	BOILER PLANT EQUIPMENT	CAEE	(953,208)	-	-	-	-	(213,199)	(604,832)	(99,390)	(30,244)	(5,543)	-	-
108	312	BOILER PLANT EQUIPMENT	CAEW	(325,962)	(15,388)	(237,153)	(73,421)	-	-	-	-	-	-	-	-
Total Account 312				(1,279,170)	(15,388)	(237,153)	(73,421)	-	(213,199)	(604,832)	(99,390)	(30,244)	(5,543)	-	-
108	314	TURBOGENERATOR UNITS	CAEE	(251,756)	-	-	-	-	(56,309)	(159,745)	(26,250)	(7,988)	(1,464)	-	-
108	314	TURBOGENERATOR UNITS	CAEW	(82,693)	(3,904)	(60,163)	(18,626)	-	-	-	-	-	-	-	-
Total Account 314				(334,449)	(3,904)	(60,163)	(18,626)	-	(56,309)	(159,745)	(26,250)	(7,988)	(1,464)	-	-
108	315	ACCESSORY ELECTRIC EQUIPMENT	CAEE	(142,813)	-	-	-	-	(31,942)	(90,618)	(14,891)	(4,531)	(830)	-	-
108	315	ACCESSORY ELECTRIC EQUIPMENT	CAEW	(37,224)	(1,757)	(27,082)	(8,384)	-	-	-	-	-	-	-	-
Total Account 315				(180,037)	(1,757)	(27,082)	(8,384)	-	(31,942)	(90,618)	(14,891)	(4,531)	(830)	-	-
108	316	MISCELLANEOUS POWER PLANT EQUIPMENT	CAEE	(9,854)	-	-	-	-	(2,204)	(6,252)	(1,027)	(313)	(57)	-	-
108	316	MISCELLANEOUS POWER PLANT EQUIPMENT	CAEW	(3,333)	(157)	(2,425)	(751)	-	-	-	-	-	-	-	-
Total Account 316				(13,187)	(157)	(2,425)	(751)	-	(2,204)	(6,252)	(1,027)	(313)	(57)	-	-
Total Depreciation Reserve - Steam				(2,259,680)	(25,228)	(388,800)	(120,370)	-	(385,884)	(1,094,731)	(179,893)	(54,742)	(10,033)	-	-
108	3302	LAND RIGHTS	CAEE	(10)	-	-	-	-	(2)	(6)	(1)	(0)	(0)	-	-
108	3302	LAND RIGHTS	CAEW	(3,803)	(180)	(2,767)	(857)	-	-	-	-	-	-	-	-
Total Account 3302				(3,813)	(180)	(2,767)	(857)	-	(2)	(6)	(1)	(0)	(0)	-	-
108	3303	WATER RIGHTS	CAEE	(18)	-	-	-	-	(4)	(11)	(2)	(1)	(0)	-	-
Total Account 3303				(18)	-	-	-	-	(4)	(11)	(2)	(1)	(0)	-	-
108	3304	FLOOD RIGHTS	CAEE	(18)	-	-	-	-	(4)	(11)	(2)	(1)	(0)	-	-
108	3304	FLOOD RIGHTS	CAEW	(148)	(7)	(108)	(33)	-	-	-	-	-	-	-	-
Total Account 3304				(166)	(7)	(108)	(33)	-	(4)	(11)	(2)	(1)	(0)	-	-
108	33051	LAND RIGHTS - FISH/MILDLIFE	CAEW	(197)	(9)	(143)	(44)	-	-	-	-	-	-	-	-
Total Account 33051				(197)	(9)	(143)	(44)	-	-	-	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108 331	CAEE	STRUCTURES AND IMPROVE	(4,992)	(4,992)	-	-	-	-	(1,117)	(3,167)	(521)	(158)	(29)	-	-
108 331	CAEW	STRUCTURES AND IMPROVE	(25,876)	(25,876)	(1,222)	(18,826)	(5,828)	-	-	(3,167)	(521)	(158)	(29)	-	-
		Total Account 331	(30,868)	(30,868)	(1,222)	(18,826)	(5,828)	-	(1,117)	(3,167)	(521)	(158)	(29)	-	-
108 332	CAEE	"RESERVOIRS, DAMS & WATERWAYS"	(25,126)	(25,126)	-	-	-	-	(5,620)	(15,943)	(2,620)	(797)	(146)	-	-
108 332	CAEW	"RESERVOIRS, DAMS & WATERWAYS"	(113,146)	(113,146)	(5,341)	(82,319)	(25,485)	-	-	(15,943)	(2,620)	(797)	(146)	-	-
		Total Account 332	(138,273)	(138,273)	(5,341)	(82,319)	(25,485)	-	(5,620)	(15,943)	(2,620)	(797)	(146)	-	-
108 333	CAEE	"WATER WHEELS, TURB & GENERATORS"	(7,386)	(7,386)	-	-	(6,162)	-	(1,652)	(4,687)	(770)	(234)	(43)	-	-
108 333	CAEW	"WATER WHEELS, TURB & GENERATORS"	(27,359)	(27,359)	(1,292)	(19,905)	(6,162)	-	-	(4,687)	(770)	(234)	(43)	-	-
		Total Account 333	(34,745)	(34,745)	(1,292)	(19,905)	(6,162)	-	(1,652)	(4,687)	(770)	(234)	(43)	-	-
108 334	CAEE	ACCESSORY ELECTRIC EQUIPMENT	(3,474)	(3,474)	-	-	-	-	(777)	(2,204)	(362)	(110)	(20)	-	-
108 334	CAEW	ACCESSORY ELECTRIC EQUIPMENT	(8,977)	(8,977)	(424)	(6,531)	(2,022)	-	-	(2,204)	(362)	(110)	(20)	-	-
		Total Account 334	(12,451)	(12,451)	(424)	(6,531)	(2,022)	-	(777)	(2,204)	(362)	(110)	(20)	-	-
108 335	CAEE	MISC POWER PLANT EQUIP	(165)	(165)	-	-	-	-	(37)	(105)	(17)	(5)	(1)	-	-
108 335	CAEW	MISC POWER PLANT EQUIP	(1,180)	(1,180)	(56)	(859)	(266)	-	-	(105)	(17)	(5)	(1)	-	-
		Total Account 335	(1,345)	(1,345)	(56)	(859)	(266)	-	(37)	(105)	(17)	(5)	(1)	-	-
108 336	CAEE	"ROADS, RAILROADS & BRIDGES"	(534)	(534)	-	-	-	-	(119)	(339)	(56)	(17)	(3)	-	-
108 336	CAEW	"ROADS, RAILROADS & BRIDGES"	(4,102)	(4,102)	(194)	(2,985)	(924)	-	-	(339)	(56)	(17)	(3)	-	-
		Total Account 336	(4,636)	(4,636)	(194)	(2,985)	(924)	-	(119)	(339)	(56)	(17)	(3)	-	-
		Total Depreciation Reserve - Hydro	(226,512)	(226,512)	(8,724)	(134,443)	(41,622)	-	(9,332)	(26,475)	(4,350)	(1,324)	(243)	-	-
108 3402	CAEE	LAND RIGHTS	(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
108 3402	CAEW	LAND RIGHTS	(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
		Total Account 3402	(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
108 3403	CAEE	WATER RIGHTS - OTHER	(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
108 3403	CAEW	WATER RIGHTS - OTHER	(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
		Total Account 3403	(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
108 341	CAEE	STRUCTURES & IMPROVEMENTS	(983)	(983)	-	-	-	-	(220)	(624)	(103)	(31)	(6)	-	-
108 341	CAEW	STRUCTURES & IMPROVEMENTS	(2,751)	(2,751)	(130)	(2,001)	(620)	-	-	(624)	(103)	(31)	(6)	-	-
		Total Account 341	(3,734)	(3,734)	(130)	(2,001)	(620)	-	(220)	(624)	(103)	(31)	(6)	-	-
108 342	CAEE	"FUEL HOLDERS, PRODUCERS, ACCES"	(518)	(518)	-	-	(27)	-	(116)	(329)	(54)	(16)	(3)	-	-
108 342	CAEW	"FUEL HOLDERS, PRODUCERS, ACCES"	(119)	(119)	(6)	(86)	(27)	-	-	(329)	(54)	(16)	(3)	-	-
		Total Account 342	(637)	(637)	(6)	(86)	(27)	-	(116)	(329)	(54)	(16)	(3)	-	-
108 343	CAEE	PRIME MOVERS	(17,032)	(17,032)	-	-	-	-	(3,809)	(10,807)	(1,776)	(540)	(99)	-	-
108 343	CAEW	PRIME MOVERS	(22,244)	(22,244)	(1,050)	(16,163)	(5,010)	-	-	(10,807)	(1,776)	(540)	(99)	-	-
		Total Account 343	(39,276)	(39,276)	(1,050)	(16,163)	(5,010)	-	(3,809)	(10,807)	(1,776)	(540)	(99)	-	-
108 344	CAEE	GENERATORS	(4,010)	(4,010)	-	-	-	-	(897)	(2,544)	(418)	(127)	(23)	-	-
108 344	CAEW	GENERATORS	(8,771)	(8,771)	(414)	(6,381)	(1,976)	-	-	(2,544)	(418)	(127)	(23)	-	-
		Total Account 344	(12,781)	(12,781)	(414)	(6,381)	(1,976)	-	(897)	(2,544)	(418)	(127)	(23)	-	-
108 345	CAEE	ACCESSORY ELECTRIC EQUIPMENT	(1,607)	(1,607)	-	-	-	-	(360)	(1,020)	(168)	(51)	(9)	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutril
108	345	ACCESSORY ELECTRIC EQUIPMENT	CAEW	(2,108)	(1,534)	(1,534)	(475)	(475)	(360)	(1,020)	(188)	(51)	(9)	-	-
		Total Account 345		(3,715)	(1,000)	(1,534)	(475)	(475)	(360)	(1,020)	(188)	(51)	(9)	-	-
108	346	MISCELLANEOUS PWR PLANT EQUIP	CAEE	(42)	-	-	-	-	(9)	(27)	(4)	(1)	(0)	-	-
108	346	MISCELLANEOUS PWR PLANT EQUIP	CAEW	(116)	(5)	(84)	(26)	(26)	-	-	-	-	-	-	-
		Total Account 346		(116)	(5)	(84)	(26)	(26)	-	-	-	-	-	-	-
		Total Depreciation Reserve - Other		(60,301)	(1,705)	(26,270)	(8,133)	(8,133)	(5,411)	(15,351)	(2,523)	(768)	(141)	-	-
108	3502	LAND RIGHTS	CAEE	(9,183)	-	-	-	-	(2,054)	(5,827)	(957)	(281)	(53)	-	-
108	3502	LAND RIGHTS	CAEW	(9,659)	(456)	(7,027)	(2,176)	(2,176)	-	-	-	-	-	-	-
		Total Account 3502		(18,841)	(456)	(7,027)	(2,176)	(2,176)	-	-	-	-	-	-	-
108	352	STRUCTURES & IMPROVEMENTS	CAEE	(14,894)	(321)	(4,945)	(1,531)	(1,531)	(3,331)	(9,450)	(1,553)	(473)	(87)	-	-
108	352	STRUCTURES & IMPROVEMENTS	CAEW	(6,797)	(321)	(4,945)	(1,531)	(1,531)	(3,331)	(9,450)	(1,553)	(473)	(87)	-	-
		Total Account 352		(21,691)	(321)	(4,945)	(1,531)	(1,531)	(3,331)	(9,450)	(1,553)	(473)	(87)	-	-
108	353	STATION EQUIPMENT	CAEE	(212,030)	(5,116)	(78,844)	(24,409)	(24,409)	(47,424)	(134,538)	(22,108)	(6,728)	(1,233)	-	-
108	353	STATION EQUIPMENT	CAEW	(108,369)	(5,116)	(78,844)	(24,409)	(24,409)	(47,424)	(134,538)	(22,108)	(6,728)	(1,233)	-	-
		Total Account 353		(320,399)	(5,116)	(78,844)	(24,409)	(24,409)	(47,424)	(134,538)	(22,108)	(6,728)	(1,233)	-	-
108	3534	"STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAEE	(15,799)	(446)	(6,879)	(2,130)	(2,130)	(3,534)	(10,025)	(1,647)	(501)	(92)	-	-
108	3534	"STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAEW	(9,455)	(446)	(6,879)	(2,130)	(2,130)	(3,534)	(10,025)	(1,647)	(501)	(92)	-	-
		Total Account 353		(25,253)	(446)	(6,879)	(2,130)	(2,130)	(3,534)	(10,025)	(1,647)	(501)	(92)	-	-
108	354	TOWERS AND FIXTURES	CAEE	(72,052)	-	-	-	-	(16,116)	(45,719)	(7,513)	(2,286)	(419)	-	-
108	354	TOWERS AND FIXTURES	CAEW	(81,663)	(3,855)	(59,413)	(18,394)	(18,394)	(16,116)	(45,719)	(7,513)	(2,286)	(419)	-	-
		Total Account 354		(153,715)	(3,855)	(59,413)	(18,394)	(18,394)	(16,116)	(45,719)	(7,513)	(2,286)	(419)	-	-
108	355	POLES AND FIXTURES	CAEE	(109,045)	-	-	-	-	(24,389)	(69,191)	(11,370)	(3,460)	(634)	-	-
108	355	POLES AND FIXTURES	CAEW	(56,944)	(2,688)	(41,429)	(12,826)	(12,826)	(24,389)	(69,191)	(11,370)	(3,460)	(634)	-	-
		Total Account 355		(165,989)	(2,688)	(41,429)	(12,826)	(12,826)	(24,389)	(69,191)	(11,370)	(3,460)	(634)	-	-
108	356	OVERHEAD CONDUCTORS & DEVICES	CAEE	(125,628)	-	-	-	-	(28,099)	(79,714)	(13,099)	(3,986)	(731)	-	-
108	356	OVERHEAD CONDUCTORS & DEVICES	CAEW	(127,758)	(6,031)	(92,950)	(28,777)	(28,777)	(28,099)	(79,714)	(13,099)	(3,986)	(731)	-	-
		Total Account 356		(253,386)	(6,031)	(92,950)	(28,777)	(28,777)	(28,099)	(79,714)	(13,099)	(3,986)	(731)	-	-
108	357	UNDERGROUND CONDUIT	CAEE	(1,037)	-	-	-	-	(232)	(658)	(108)	(33)	(6)	-	-
108	357	UNDERGROUND CONDUIT	CAEW	(10)	(0)	(7)	(2)	(2)	(232)	(658)	(108)	(33)	(6)	-	-
		Total Account 357		(1,046)	(0)	(7)	(2)	(2)	(232)	(658)	(108)	(33)	(6)	-	-
108	358	UNDERGROUND CONDUCTORS & DEVICES	CAEE	(1,659)	-	-	-	-	(371)	(1,053)	(173)	(53)	(10)	-	-
108	358	UNDERGROUND CONDUCTORS & DEVICES	CAEW	(0)	(0)	(0)	(0)	(0)	(371)	(1,053)	(173)	(53)	(10)	-	-
		Total Account 358		(1,659)	(0)	(0)	(0)	(0)	(371)	(1,053)	(173)	(53)	(10)	-	-
108	359	ROADS AND TRAILS	CAEE	(1,486)	-	-	-	-	(332)	(943)	(155)	(47)	(9)	-	-
108	359	ROADS AND TRAILS	CAEW	(2,437)	(115)	(1,773)	(549)	(549)	(332)	(943)	(155)	(47)	(9)	-	-
		Total Account 359		(2,437)	(115)	(1,773)	(549)	(549)	(332)	(943)	(155)	(47)	(9)	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
		Total Depreciation Reserve - Transmission		(985,902)	(19,029)	(293,268)	(90,794)	-	(125,881)	(357,117)	(58,684)	(17,857)	(3,273)	-	-
108	3602	LAND RIGHTS	CA	(402)	(402)	-	-	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	ID	(187)	-	-	-	-	-	-	(187)	-	-	-	-
108	3602	LAND RIGHTS	OR	(1,492)	-	(1,492)	-	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	UT	(1,189)	-	-	-	-	-	(1,189)	-	-	-	-	-
108	3602	LAND RIGHTS	WA	(173)	-	-	(173)	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	WYP	(677)	-	-	-	-	(677)	-	-	-	-	-	-
108	3602	LAND RIGHTS	WYU	(271)	-	-	-	-	-	-	-	(271)	-	-	-
		Total Account 3602		(4,392)	(402)	(1,492)	(173)	-	(677)	(1,189)	(187)	(271)	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	CA	(532)	(532)	-	-	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	ID	(512)	-	-	-	-	-	-	(512)	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	OR	(3,570)	-	(3,570)	-	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	UT	(6,155)	-	-	-	-	-	(6,155)	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	WA	(503)	-	-	(503)	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	WYP	(2,268)	-	-	-	-	(2,268)	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	WYU	(91)	-	-	-	-	-	-	-	(91)	-	-	-
		Total Account 361		(13,631)	(532)	(3,570)	(503)	-	(2,268)	(6,155)	(512)	(91)	-	-	-
108	362	STATION EQUIPMENT	CA	(4,492)	(4,492)	-	-	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	ID	(7,282)	-	-	-	-	-	-	(7,282)	-	-	-	-
108	362	STATION EQUIPMENT	OR	(38,301)	-	(38,301)	-	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	UT	(60,982)	-	-	-	-	-	(60,982)	-	-	-	-	-
108	362	STATION EQUIPMENT	WA	(15,889)	-	-	(15,889)	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	WYP	(27,646)	-	-	-	-	(27,646)	-	-	-	-	-	-
108	362	STATION EQUIPMENT	WYU	(1,650)	-	-	-	-	-	-	-	(1,650)	-	-	-
		Total Account 362		(156,243)	(4,492)	(38,301)	(15,889)	-	(27,646)	(60,982)	(7,282)	(1,650)	-	-	-
108	363	STORAGE BATTERY EQUIPMENT	UT	(34)	-	-	-	-	-	(34)	-	-	-	-	-
		Total Account 363		(34)	-	-	-	-	-	(34)	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	CA	(21,677)	(21,677)	-	-	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	ID	(21,034)	-	-	-	-	-	-	(21,034)	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	OR	(156,934)	-	(156,934)	-	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	UT	(90,027)	-	-	-	-	-	(90,027)	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	WA	(48,731)	-	-	(48,731)	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	WYP	(40,229)	-	-	-	-	(40,229)	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	WYU	(5,912)	-	-	-	-	-	-	-	(5,912)	-	-	-
		Total Account 364		(384,544)	(21,677)	(156,934)	(48,731)	-	(40,229)	(90,027)	(21,034)	(5,912)	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	CA	(11,232)	(11,232)	-	-	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	ID	(10,464)	-	-	-	-	-	-	(10,464)	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	OR	(99,004)	-	(99,004)	-	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	UT	(48,296)	-	-	-	-	-	(48,296)	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	WA	(19,076)	-	-	(19,076)	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	WYP	(29,974)	-	-	-	-	(29,974)	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	WYU	(2,369)	-	-	-	-	-	-	-	(2,369)	-	-	-
		Total Account 365		(220,415)	(11,232)	(99,004)	(19,076)	-	(29,974)	(48,296)	(10,464)	(2,369)	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	366	UNDERGROUND CONDUIT	CA	(2,806)	(2,806)	-	-	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	ID	(3,035)	-	-	-	-	-	-	(3,035)	-	-	-	-
108	366	UNDERGROUND CONDUIT	OR	(32,657)	(32,657)	-	-	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	UT	(52,654)	-	(32,657)	-	-	-	(52,654)	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	WA	(3,363)	-	-	(3,363)	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	WYP	(3,791)	-	-	-	-	(3,791)	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	WYU	(1,465)	-	-	-	-	-	-	-	(1,465)	-	-	-
		Total Account 366		(99,772)	(2,806)	(32,657)	(3,363)	-	(3,791)	(52,654)	(3,035)	(1,465)	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	CA	(4,748)	(4,748)	-	-	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	ID	(9,958)	-	-	-	-	-	-	(9,958)	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	OR	(40,244)	(40,244)	-	-	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	UT	(128,949)	-	(40,244)	-	-	-	(128,949)	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	WA	(4,978)	-	-	(4,978)	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	WYP	(9,930)	-	-	-	-	(9,930)	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	WYU	(7,853)	-	-	-	-	-	-	-	(7,853)	-	-	-
		Total Account 367		(208,660)	(4,748)	(40,244)	(4,978)	-	(9,930)	(128,949)	(9,958)	(7,853)	-	-	-
108	368	LINE TRANSFORMERS	CA	(22,936)	(22,936)	-	-	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	ID	(25,975)	-	-	-	-	-	-	(25,975)	-	-	-	-
108	368	LINE TRANSFORMERS	OR	(123,233)	-	(123,233)	-	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	UT	(101,557)	-	-	-	-	-	(101,557)	-	-	-	-	-
108	368	LINE TRANSFORMERS	WA	(26,773)	-	-	(26,773)	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	WYP	(21,797)	-	-	-	-	(21,797)	-	-	(4,176)	-	-	-
108	368	LINE TRANSFORMERS	WYU	(4,176)	-	-	-	-	-	-	-	(4,176)	-	-	-
		Total Account 368		(328,447)	(22,936)	(123,233)	(26,773)	-	(21,797)	(101,557)	(25,975)	(4,176)	-	-	-
108	369	SERVICES	CA	(4,357)	(4,357)	-	-	-	-	-	-	-	-	-	-
108	369	SERVICES	ID	(9,767)	-	-	-	-	-	-	(9,767)	-	-	-	-
108	369	SERVICES	OR	(44,275)	-	(44,275)	-	-	-	-	-	-	-	-	-
108	369	SERVICES	UT	(51,217)	-	-	-	-	-	(51,217)	-	-	-	-	-
108	369	SERVICES	WA	(10,291)	-	-	(10,291)	-	-	-	-	-	-	-	-
108	369	SERVICES	WYP	(7,589)	-	-	-	-	(7,589)	-	-	-	-	-	-
108	369	SERVICES	WYU	(1,340)	-	-	-	-	-	-	-	(1,340)	-	-	-
		Total Account 369		(129,836)	(4,357)	(44,275)	(10,291)	-	(7,589)	(51,217)	(9,767)	(1,340)	-	-	-
108	370	METERS	CA	(1,578)	(1,578)	-	-	-	-	-	-	-	-	-	-
108	370	METERS	ID	(5,520)	-	-	-	-	-	-	(5,520)	-	-	-	-
108	370	METERS	OR	(27,100)	-	(27,100)	-	-	-	-	-	-	-	-	-
108	370	METERS	UT	(39,375)	-	-	-	-	-	(39,375)	-	-	-	-	-
108	370	METERS	WA	(6,434)	-	-	(6,434)	-	-	-	-	-	-	-	-
108	370	METERS	WYP	(5,470)	-	-	-	-	(5,470)	-	-	-	-	-	-
108	370	METERS	WYU	(1,384)	-	-	-	-	-	-	-	(1,384)	-	-	-
		Total Account 370		(86,862)	(1,578)	(27,100)	(6,434)	-	(5,470)	(39,375)	(5,520)	(1,384)	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	CA	(90)	(90)	-	-	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	ID	(136)	-	-	-	-	-	-	(136)	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	OR	(1,483)	-	(1,483)	-	-	-	-	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	371	INSTALL ON CUSTOMERS PREMISES	UT	(3,327)	-	-	-	-	-	(3,327)	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	WA	(293)	-	-	(293)	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	WYP	(419)	-	-	-	-	(419)	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	WYU	(64)	-	-	-	-	-	-	-	(64)	-	-	-
		Total Account 371		(5,812)	(90)	(1,483)	(293)	-	(419)	(3,327)	(136)	(64)	-	-	-
108	372	LEASED PROP ON CUST PREMISES	ID	(5)	-	-	-	-	-	-	(5)	-	-	-	-
108	372	LEASED PROP ON CUST PREMISES	UT	(38)	-	-	-	-	-	(38)	-	-	-	-	-
		Total Account 372		(43)	-	-	-	-	-	(38)	(5)	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	CA	(446)	(446)	-	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	ID	(257)	-	-	-	-	-	-	(257)	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	OR	(6,322)	(6,322)	-	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	UT	(8,933)	-	(8,933)	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,529)	-	(1,529)	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(1,233)	-	-	-	-	(1,233)	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(483)	-	-	-	-	-	-	(483)	-	-	-	-
		Total Account 373		(19,202)	(446)	(6,322)	(1,529)	-	(1,233)	(8,933)	(257)	(483)	-	-	-
		Total Depreciation Reserve - Distribution		(1,652,893)	(75,297)	(574,615)	(138,034)	-	(151,023)	(592,733)	(94,133)	(27,058)	-	-	-
108	3892	added to prorata Jim Bridger generation plant	ID	(1)	-	-	-	-	-	-	(1)	-	-	-	-
108	3892	added to prorata Jim Bridger generation plant	SG	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
108	3892	LAND RIGHTS	UT	(5)	-	-	-	-	-	(5)	-	-	-	-	-
108	3892	LAND RIGHTS	WYP	(1)	-	-	-	-	-	-	-	-	-	-	-
		Total Account 3892		(6)	(0)	(0)	(0)	(0)	(1)	(5)	(1)	(0)	(0)	-	-
108	390	STRUCTURES AND IMPROVEMENTS	CA	(527)	(527)	-	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	CAEE	(1,160)	-	-	-	-	(259)	(736)	(121)	(37)	(7)	-	-
108	390	STRUCTURES AND IMPROVEMENTS	CAEW	(236)	(11)	(171)	(53)	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	CN	(1,266)	(34)	(415)	(95)	-	(87)	(573)	(51)	(11)	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	ID	(3,176)	-	-	-	-	-	-	(3,176)	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	OR	(3,905)	-	(3,905)	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	SG	(313)	(6)	(88)	(26)	-	(40)	(125)	(20)	(6)	(1)	-	-
108	390	STRUCTURES AND IMPROVEMENTS	SO	(16,914)	(411)	(4,540)	(1,261)	-	(2,142)	(7,117)	(1,070)	(332)	(42)	-	-
108	390	STRUCTURES AND IMPROVEMENTS	UT	(9,995)	-	-	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	WA	(2,095)	-	-	(2,095)	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	WYP	(957)	-	-	-	-	(957)	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	WYU	(854)	-	-	-	-	-	-	(854)	-	-	-	-
		Total Account 390		(41,395)	(988)	(9,120)	(3,530)	-	(3,485)	(18,545)	(4,437)	(1,239)	(60)	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	CA	(20)	(20)	-	-	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	CAEE	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	CAEW	(4)	(0)	(3)	(1)	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	CN	(299)	(8)	(98)	(22)	-	(21)	(135)	(12)	(3)	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	ID	(56)	-	-	-	-	-	-	(56)	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	OR	(418)	-	(418)	-	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	SG	(14)	(0)	(4)	(1)	-	(2)	(6)	(1)	(0)	(0)	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	SO	(5,916)	(144)	(1,588)	(441)	-	(749)	(2,489)	(374)	(116)	(15)	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	UT	(281)	-	-	-	-	-	(281)	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	WA	(67)	-	-	(67)	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYP	(217)	-	-	-	-	(217)	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYU	(3)	-	-	-	-	-	-	-	(3)	-	-	-
		Total Account 3903		(7,294)	(172)	(2,111)	(532)	-	(988)	(2,911)	(443)	(122)	(15)	-	-
108	391	OFFICE FURNITURE	CA	(111)	(111)	-	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	CAEE	(1,477)	-	-	-	-	(330)	(937)	(154)	(47)	(9)	-	-
108	391	OFFICE FURNITURE	CAEW	(387)	(18)	(281)	(87)	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	CN	(640)	(17)	(210)	(48)	-	(44)	(289)	(26)	(6)	-	-	-
108	391	OFFICE FURNITURE	ID	(129)	-	-	-	-	-	-	(129)	-	-	-	-
108	391	OFFICE FURNITURE	OR	(1,500)	-	(1,500)	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	SE	(10)	(0)	(3)	(1)	-	(1)	(4)	(1)	(0)	(0)	-	-
108	391	OFFICE FURNITURE	SG	(7)	(0)	(2)	(1)	-	(1)	(3)	(0)	(0)	(0)	-	-
108	391	OFFICE FURNITURE	SO	(11,911)	(289)	(3,197)	(888)	-	(1,508)	(5,012)	(753)	(234)	(29)	-	-
108	391	OFFICE FURNITURE	UT	(731)	-	-	-	-	-	(731)	-	-	-	-	-
108	391	OFFICE FURNITURE	WA	(353)	-	-	(353)	-	(777)	-	-	-	-	-	-
108	391	OFFICE FURNITURE	WYP	(777)	-	-	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	WYU	(57)	-	-	-	-	-	-	-	(57)	-	-	-
		Total Account 391		(18,091)	(436)	(5,193)	(1,378)	-	(2,662)	(6,976)	(1,063)	(344)	(38)	-	-
108	3911	COMPUTER EQUIPMENT - MAINFRAME	SO	(1,310)	(32)	(352)	(99)	-	(166)	(551)	(83)	(26)	(3)	-	-
		Total Account 3911		(1,310)	(32)	(352)	(99)	-	(166)	(551)	(83)	(26)	(3)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(99)	(99)	-	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	(2,196)	-	-	-	-	(492)	(1,395)	(229)	(70)	(13)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEW	(334)	(16)	(243)	(75)	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,449)	(39)	(475)	(109)	-	(100)	(656)	(58)	(13)	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	ID	(337)	-	-	-	-	-	-	(337)	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(1,441)	-	(1,441)	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(89)	(2)	(24)	(7)	-	(12)	(35)	(6)	(2)	(0)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(251)	(5)	(71)	(21)	-	(32)	(101)	(16)	(4)	(1)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(29,345)	(712)	(7,877)	(2,188)	-	(3,716)	(12,347)	(1,856)	(576)	(73)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(1,590)	-	-	-	-	-	(1,590)	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(331)	-	-	(331)	-	(736)	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(736)	-	-	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(103)	-	-	-	-	-	-	-	(103)	-	-	-
		Total Account 3912		(38,303)	(873)	(10,131)	(2,732)	-	(5,088)	(16,124)	(2,502)	(768)	(87)	-	-
108	3913	OFFICE EQUIPMENT	CA	(12)	(12)	-	-	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	CAEE	(197)	-	-	-	-	(44)	(125)	(21)	(6)	(1)	-	-
108	3913	OFFICE EQUIPMENT	CAEW	(37)	(2)	(27)	(8)	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	CN	(40)	(1)	(13)	(3)	-	(3)	(18)	(2)	(0)	-	-	-
108	3913	OFFICE EQUIPMENT	ID	(7)	-	-	-	-	-	-	(7)	-	-	-	-
108	3913	OFFICE EQUIPMENT	OR	(167)	-	(167)	-	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	SE	(2)	(0)	(0)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
108	3913	OFFICE EQUIPMENT	SG	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
108	3913	OFFICE EQUIPMENT	SO	(1,032)	(25)	(277)	(77)	-	(131)	(434)	(65)	(20)	(3)	-	-
108	3913	OFFICE EQUIPMENT	UT	(251)	-	-	-	-	-	(251)	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	3913	OFFICE EQUIPMENT	WA	(61)	-	-	(61)	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	WYP	(50)	-	-	-	-	(50)	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	WYU	(14)	-	-	-	-	-	-	-	(14)	-	-	-
		Total Account 3913		(1,872)	(40)	(485)	(150)	-	(228)	(830)	(94)	(41)	(4)	-	-
108	392	TRANSPORTATION EQUIPMENT	CAEE	(2)	-	-	-	-	(0)	(1)	(0)	(0)	(0)	-	-
		Total Account 392		(2)	-	-	-	-	(0)	(1)	(0)	(0)	(0)	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	CA	(7)	(7)	-	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	CAEE	(73)	-	-	-	-	(16)	(46)	(8)	(2)	(0)	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	CAEW	(11)	(1)	(8)	(2)	-	-	-	(7)	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	ID	(7)	-	-	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	OR	(46)	-	(46)	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	SO	(13)	(0)	(3)	(1)	-	(2)	(5)	(1)	(0)	(0)	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	UT	(21)	-	-	-	-	-	(21)	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	WA	(9)	-	-	(9)	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	WYP	(29)	-	-	-	-	(29)	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	WYU	(5)	-	-	-	-	-	-	-	(5)	-	-	-
		Total Account 39201		(222)	(8)	(58)	(12)	-	(47)	(72)	(16)	(8)	(0)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	CA	(37)	(37)	-	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	CAEE	(219)	-	-	-	-	(49)	(139)	(23)	(7)	(1)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	CAEW	(80)	(4)	(58)	(18)	-	-	-	(115)	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	ID	(115)	-	-	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	OR	(325)	-	(325)	-	-	-	(5)	(1)	(0)	(0)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SG	(13)	(0)	(4)	(1)	-	(2)	(5)	(18)	(5)	(1)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SO	(280)	(7)	(75)	(21)	-	(35)	(118)	(18)	(5)	(1)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	UT	(697)	-	-	(127)	-	-	(697)	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WA	(127)	-	-	-	-	(64)	-	-	(4)	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WYP	(64)	-	-	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WYU	(4)	(48)	(482)	(167)	-	(150)	(959)	(157)	(17)	(2)	-	-
		Total Account 39214		(1,963)	(48)	(482)	(167)	-	(150)	(959)	(157)	(17)	(2)	-	-
108	39220	ELECTRIC VEHICLES	CAEE	(28)	-	-	-	-	(6)	(18)	(3)	(1)	(0)	-	-
108	39220	ELECTRIC VEHICLES	CN	(15)	(1)	(11)	(3)	-	-	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	OR	(5)	(0)	(2)	(0)	-	(0)	(2)	(0)	(0)	-	-	-
108	39220	ELECTRIC VEHICLES	ID	(8)	-	-	-	-	-	-	(8)	-	-	-	-
108	39220	ELECTRIC VEHICLES	OR	(129)	-	(129)	-	-	-	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	SO	(216)	(5)	(58)	(16)	-	(27)	(91)	(14)	(4)	(1)	-	-
108	39220	ELECTRIC VEHICLES	UT	(175)	-	-	(175)	-	-	(175)	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	WA	(18)	-	-	(18)	-	-	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	WYP	(24)	-	-	-	-	(24)	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	WYU	(1)	(6)	(200)	(38)	-	(58)	(286)	(25)	(7)	(1)	-	-
		Total Account 39220		(620)	(6)	(200)	(38)	-	(58)	(286)	(25)	(7)	(1)	-	-
108	3924	TRANSPORTATION EQUIPMENT	CA	(118)	(118)	-	-	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	CAEE	(1,724)	-	-	-	-	(386)	(1,094)	(180)	(55)	(10)	-	-
108	3924	TRANSPORTATION EQUIPMENT	CAEW	(557)	(26)	(405)	(126)	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	ID	(400)	-	-	-	-	-	-	(400)	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	3924	TRANSPORTATION EQUIPMENT	OR	(1,513)	-	(1,513)	-	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	SE	(142)	(2)	(38)	(12)	-	(20)	(56)	(9)	(3)	(1)	-	(1)
108	3924	TRANSPORTATION EQUIPMENT	SO	(789)	(19)	(212)	(59)	-	(100)	(332)	(50)	(16)	(2)	-	(2)
108	3924	TRANSPORTATION EQUIPMENT	UT	(3,320)	-	-	-	-	-	(3,320)	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	WA	(434)	-	-	(434)	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	WYP	(509)	-	-	-	-	(509)	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	WYU	(109)	-	-	-	-	-	-	-	(109)	-	-	-
		Total Account 39241		(9,614)	(166)	(2,168)	(630)	-	(1,014)	(4,802)	(639)	(182)	(12)	-	-
108	3925	TRANSPORTATION EQUIPMENT	CA	(136)	(136)	-	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	CAEE	(968)	-	-	-	-	(216)	(614)	(101)	(31)	(6)	-	-
108	3925	TRANSPORTATION EQUIPMENT	CAEW	(440)	(21)	(320)	(99)	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	ID	(607)	-	-	-	-	-	-	(607)	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	OR	(1,979)	-	(1,979)	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	SE	(130)	(2)	(35)	(11)	-	(18)	(52)	(9)	(3)	(0)	-	(0)
108	3925	TRANSPORTATION EQUIPMENT	SG	(16)	(0)	(4)	(1)	-	(2)	(6)	(1)	(0)	(0)	-	(0)
108	3925	TRANSPORTATION EQUIPMENT	SO	(747)	(18)	(201)	(56)	-	(95)	(314)	(47)	(15)	(2)	-	(2)
108	3925	TRANSPORTATION EQUIPMENT	UT	(3,759)	-	-	(583)	-	-	(3,759)	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	WA	(583)	-	-	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	WYP	(572)	-	-	-	-	(572)	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	WYU	(145)	-	-	-	-	-	-	-	(145)	-	-	-
		Total Account 3925		(10,081)	(178)	(2,539)	(750)	-	(904)	(4,745)	(764)	(193)	(8)	-	-
108	3926	TRANSPORTATION EQUIPMENT	CAEE	(907)	-	-	-	-	(203)	(576)	(95)	(29)	(5)	-	-
108	3926	TRANSPORTATION EQUIPMENT	CAEW	(254)	(12)	(185)	(57)	-	-	-	-	-	-	-	-
108	3926	TRANSPORTATION EQUIPMENT	OR	(72)	-	(72)	-	-	-	-	-	-	-	-	-
108	3926	TRANSPORTATION EQUIPMENT	SE	(3)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	(0)
108	3926	TRANSPORTATION EQUIPMENT	UT	(150)	-	-	-	-	-	(150)	-	-	-	-	-
		Total Account 3926		(1,386)	(12)	(258)	(57)	-	(203)	(727)	(95)	(29)	(5)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	CAEE	(132)	-	-	-	-	(29)	(83)	(14)	(4)	(1)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	CAEW	(1)	(0)	(1)	(0)	-	-	-	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	OR	(138)	-	(138)	-	-	-	-	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	SE	(10)	(0)	(3)	(1)	-	(1)	(4)	(1)	(0)	(0)	-	(0)
108	3928	BLC CAPITAL LEASED EQUIPMENT	SO	(245)	(6)	(66)	(18)	-	(31)	(103)	(15)	(5)	(1)	-	(1)
108	3928	BLC CAPITAL LEASED EQUIPMENT	UT	(462)	-	-	-	-	-	(462)	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	WA	(66)	-	-	(66)	-	-	-	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	WYP	(17)	-	-	-	-	(17)	-	-	-	-	-	-
		Total Account 3928		(1,071)	(6)	(208)	(86)	-	(79)	(652)	(30)	(9)	(1)	-	-
108	3929	TRANSPORTATION EQUIPMENT	CA	(89)	(89)	-	-	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	CAEE	(150)	-	-	-	-	(34)	(95)	(16)	(5)	(1)	-	-
108	3929	TRANSPORTATION EQUIPMENT	CAEW	(47)	(2)	(34)	(11)	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	ID	(237)	-	-	-	-	-	-	(237)	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	OR	(463)	-	(463)	-	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	SE	(45)	(1)	(12)	(4)	-	(6)	(18)	(3)	(1)	(0)	-	(0)
108	3929	TRANSPORTATION EQUIPMENT	SG	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	(0)
108	3929	TRANSPORTATION EQUIPMENT	SO	(515)	(12)	(138)	(38)	-	(65)	(217)	(33)	(10)	(1)	-	(1)
108	3929	TRANSPORTATION EQUIPMENT	UT	(1,602)	-	-	-	-	-	(1,602)	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
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Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutli
108	3929	TRANSPORTATION EQUIPMENT	WA	(131)	-	-	(131)	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	WYP	(515)	-	-	(515)	-	(515)	-	-	(199)	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	WYU	(199)	-	-	(199)	-	-	-	-	(214)	-	-	-
		Total Account 3929		(3,993)	(104)	(647)	(184)	(621)	(286)	(1,932)	(286)	(214)	(2)	-	-
108	393	STORES EQUIPMENT	CA	(86)	(86)	-	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	CAEE	(1,348)	-	-	(21)	-	(302)	(855)	(141)	(43)	(8)	-	-
108	393	STORES EQUIPMENT	CAEW	(91)	(4)	(67)	(21)	-	-	-	(275)	-	-	-	-
108	393	STORES EQUIPMENT	ID	(275)	-	-	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	OR	(682)	-	(682)	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	SG	(20)	(0)	(6)	(2)	(3)	(3)	(8)	(1)	(0)	(0)	-	-
108	393	STORES EQUIPMENT	SO	(500)	(12)	(134)	(37)	(63)	(63)	(211)	(32)	(10)	(1)	-	-
108	393	STORES EQUIPMENT	UT	(1,630)	-	-	(145)	-	-	(1,630)	-	-	-	-	-
108	393	STORES EQUIPMENT	WA	(145)	-	-	-	-	(317)	-	-	-	-	-	-
108	393	STORES EQUIPMENT	WYP	(317)	-	-	-	-	-	-	-	(173)	-	-	-
108	393	STORES EQUIPMENT	WYU	(173)	-	-	-	-	-	-	-	(226)	(9)	-	-
		Total Account 393		(5,268)	(102)	(889)	(205)	(685)	(448)	(2,703)	(448)	(226)	(9)	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	CA	(246)	(246)	-	-	-	-	-	-	-	-	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	CAEE	(9,544)	-	-	(462)	-	(2,135)	(6,056)	(995)	(303)	(55)	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	CAEW	(2,052)	(97)	(1,493)	(462)	-	-	-	(474)	-	-	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	ID	(474)	-	-	-	-	-	-	-	-	-	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	OR	(3,050)	-	(3,050)	-	-	-	-	-	-	-	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	SE	(51)	(1)	(14)	(4)	(7)	(7)	(20)	(3)	(1)	(0)	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	SG	(14)	(0)	(4)	(1)	(2)	(2)	(6)	(1)	(0)	(0)	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	SO	(1,916)	(47)	(514)	(143)	(243)	(243)	(806)	(121)	(38)	(5)	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	UT	(4,281)	-	-	-	-	-	(4,281)	-	-	-	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	WA	(837)	-	-	(837)	-	-	-	-	-	-	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	WYP	(1,157)	-	-	-	-	(1,157)	-	-	(275)	-	-	-
108	394	"TLS. SHOP. GAR EQUIPMENT"	WYU	(275)	-	-	-	-	-	-	-	(617)	(60)	-	-
		Total Account 394		(23,896)	(390)	(5,074)	(1,447)	(3,543)	(1,595)	(11,169)	(1,595)	(617)	(60)	-	-
108	395	LABORATORY EQUIPMENT	CA	(166)	(166)	-	-	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	CAEE	(2,155)	-	-	-	-	(482)	(1,368)	(225)	(68)	(13)	-	-
108	395	LABORATORY EQUIPMENT	CAEW	(481)	(23)	(350)	(108)	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	ID	(470)	-	-	-	-	-	-	(470)	-	-	-	-
108	395	LABORATORY EQUIPMENT	OR	(4,277)	-	(4,277)	-	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	SE	(30)	(1)	(8)	(3)	(4)	(4)	(12)	(2)	(1)	(0)	-	-
108	395	LABORATORY EQUIPMENT	SG	(27)	(1)	(8)	(2)	(2)	(2)	(11)	(2)	(0)	(0)	-	-
108	395	LABORATORY EQUIPMENT	SO	(3,111)	(76)	(835)	(232)	(394)	(394)	(1,309)	(197)	(61)	(8)	-	-
108	395	LABORATORY EQUIPMENT	UT	(5,041)	-	-	-	-	-	(5,041)	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	WA	(1,087)	-	-	(1,087)	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	WYP	(1,881)	-	-	-	-	(1,881)	-	-	(588)	-	-	-
108	395	LABORATORY EQUIPMENT	WYU	(588)	-	-	-	-	-	-	-	(718)	(20)	-	-
		Total Account 395		(19,315)	(265)	(5,478)	(1,432)	(2,765)	(895)	(7,741)	(895)	(718)	(20)	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAEE	(613)	-	-	-	-	(137)	(389)	(64)	(19)	(4)	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAEW	(205)	(10)	(149)	(46)	-	-	-	-	-	-	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(47)	-	(47)	-	-	-	-	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated in Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutli
108 39603		AERIAL LIFT PB TRUCKS, 10000#-16000# GVM	SO	(27)	(1)	(7)	(2)	-	(3)	(12)	(2)	(1)	(0)	-	-
108 39603		AERIAL LIFT PB TRUCKS, 10000#-16000# GVM	UT	(128)	-	-	-	-	-	(128)	-	-	-	-	-
		Total Account 39603		(1,019)	(10)	(203)	(48)	-	(141)	(528)	(66)	(20)	(4)	-	-
108 39610		CRANES	CAEE	(3,668)	-	-	-	-	(820)	(2,327)	(382)	(116)	(21)	-	-
108 39610		CRANES	CAEW	(1,103)	(52)	(803)	(248)	-	-	-	-	-	-	-	-
108 39610		CRANES	ID	(9)	-	-	-	-	-	-	(9)	-	-	-	-
108 39610		CRANES	SE	(23)	(0)	(6)	(2)	-	(3)	(9)	(2)	(0)	(0)	-	-
108 39610		CRANES	SO	(880)	(21)	(236)	(66)	-	(111)	(370)	(56)	(17)	(2)	-	-
108 39610		CRANES	UT	(469)	-	-	-	-	-	(469)	-	-	-	-	-
108 39610		CRANES	WYP	(27)	-	-	-	-	(27)	-	-	-	-	-	-
		Total Account 39610		(6,179)	(74)	(1,045)	(316)	-	(962)	(3,176)	(448)	(134)	(24)	-	-
108 3962		TRANSPORTATION EQUIPMENT	CA	(615)	(615)	-	-	-	-	-	(1)	(0)	(0)	-	-
108 3962		TRANSPORTATION EQUIPMENT	CAEE	(6)	-	-	-	-	(1)	(4)	-	-	-	-	-
108 3962		TRANSPORTATION EQUIPMENT	CAEW	(33)	(2)	(24)	(7)	-	-	-	(467)	-	-	-	-
108 3962		TRANSPORTATION EQUIPMENT	ID	(467)	-	-	-	-	-	-	-	-	-	-	-
108 3962		TRANSPORTATION EQUIPMENT	OR	(1,811)	-	(1,811)	-	-	-	-	-	-	-	-	-
108 3962		TRANSPORTATION EQUIPMENT	SO	(628)	(15)	(169)	(47)	-	(80)	(264)	(40)	(12)	(2)	-	-
108 3962		TRANSPORTATION EQUIPMENT	UT	(2,483)	-	-	-	-	-	(2,483)	-	-	-	-	-
108 3962		TRANSPORTATION EQUIPMENT	WA	(752)	-	-	(752)	-	-	-	-	-	-	-	-
108 3962		TRANSPORTATION EQUIPMENT	WYP	(582)	-	-	-	-	(582)	-	-	(118)	-	-	-
108 3962		TRANSPORTATION EQUIPMENT	WYU	(118)	-	-	-	-	-	-	-	(118)	-	-	-
		Total Account 3962		(7,496)	(632)	(2,004)	(806)	-	(663)	(2,752)	(507)	(131)	(2)	-	-
108 3963		TRANSPORTATION EQUIPMENT	CA	(286)	(286)	-	-	-	-	-	(11)	(3)	(1)	-	-
108 3963		TRANSPORTATION EQUIPMENT	CAEE	(107)	(0)	(2)	(1)	-	(24)	(68)	-	-	-	-	-
108 3963		TRANSPORTATION EQUIPMENT	CAEW	(3)	-	-	-	-	-	-	(496)	-	-	-	-
108 3963		TRANSPORTATION EQUIPMENT	ID	(496)	-	-	-	-	-	-	-	-	-	-	-
108 3963		TRANSPORTATION EQUIPMENT	OR	(1,392)	-	(1,392)	-	-	-	(21)	(3)	(1)	(0)	-	-
108 3963		TRANSPORTATION EQUIPMENT	SO	(51)	(1)	(14)	(4)	-	(6)	(21)	-	-	-	-	-
108 3963		TRANSPORTATION EQUIPMENT	UT	(1,508)	-	-	-	-	-	(1,508)	-	-	-	-	-
108 3963		TRANSPORTATION EQUIPMENT	WA	(673)	-	-	(673)	-	-	-	-	-	-	-	-
108 3963		TRANSPORTATION EQUIPMENT	WYP	(463)	-	-	-	-	(463)	-	-	(138)	-	-	-
108 3963		TRANSPORTATION EQUIPMENT	WYU	(138)	-	-	-	-	-	-	-	(138)	-	-	-
		Total Account 3963		(5,115)	(287)	(1,408)	(677)	-	(483)	(1,597)	(511)	(142)	(1)	-	-
108 3964		TRANSPORTATION EQUIPMENT	CA	(175)	(175)	-	-	-	-	-	(126)	(38)	(7)	-	-
108 3964		TRANSPORTATION EQUIPMENT	CAEE	(1,211)	-	-	-	-	(271)	(768)	-	-	-	-	-
108 3964		TRANSPORTATION EQUIPMENT	CAEW	(383)	(18)	(279)	(86)	-	-	-	-	-	-	-	-
108 3964		TRANSPORTATION EQUIPMENT	ID	(260)	-	-	-	-	-	-	(260)	-	-	-	-
108 3964		TRANSPORTATION EQUIPMENT	OR	(315)	-	(315)	-	-	-	-	-	-	-	-	-
108 3964		TRANSPORTATION EQUIPMENT	SE	(29)	(1)	(8)	(2)	-	(4)	(12)	(2)	(1)	(0)	-	-
108 3964		TRANSPORTATION EQUIPMENT	SO	(204)	(5)	(55)	(15)	-	(26)	(86)	(13)	(4)	(1)	-	-
108 3964		TRANSPORTATION EQUIPMENT	UT	(812)	-	-	-	-	-	(812)	-	-	-	-	-
108 3964		TRANSPORTATION EQUIPMENT	WA	(176)	-	-	(176)	-	-	-	-	-	-	-	-
108 3964		TRANSPORTATION EQUIPMENT	WYP	(173)	-	-	-	-	(173)	-	-	(125)	-	-	-
108 3964		TRANSPORTATION EQUIPMENT	WYU	(125)	-	-	-	-	-	-	-	(125)	-	-	-
		Total Account 3964		(3,863)	(199)	(656)	(280)	-	(474)	(1,678)	(401)	(168)	(8)	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	3967	TRANSPORTATION EQUIPMENT	CA	(43)	(43)	-	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	CAEE	(138)	-	-	-	-	(31)	(87)	(14)	(4)	(1)	-	-
108	3967	TRANSPORTATION EQUIPMENT	ID	(105)	-	-	-	-	-	-	(105)	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	OR	(167)	-	(167)	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	SO	(341)	(8)	(92)	(25)	-	(43)	(144)	(22)	(7)	(1)	-	-
108	3967	TRANSPORTATION EQUIPMENT	UT	(953)	-	-	-	-	-	(953)	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	WA	(91)	-	-	(91)	-	(54)	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	WYP	(54)	-	-	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	WYU	(59)	-	-	-	-	-	-	-	(59)	-	-	-
		Total Account 3963		(1,950)	(51)	(258)	(117)	-	(128)	(1,184)	(141)	(70)	(2)	-	-
108	3968	TRANSPORTATION EQUIPMENT	CA	(260)	(260)	-	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	CAEE	(58)	-	-	-	-	(13)	(37)	(6)	(2)	(0)	-	-
108	3968	TRANSPORTATION EQUIPMENT	ID	(324)	-	-	-	-	-	-	(324)	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	OR	(1,614)	-	(1,614)	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	SO	(373)	(9)	(100)	(28)	-	(47)	(157)	(24)	(7)	(1)	-	-
108	3968	TRANSPORTATION EQUIPMENT	UT	(2,370)	-	-	-	-	-	(2,370)	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	WA	(695)	-	-	(695)	-	(524)	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	WYP	(524)	-	-	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	WYU	(138)	-	-	-	-	-	-	-	(138)	-	-	-
		Total Account 3963		(6,357)	(269)	(1,715)	(723)	-	(585)	(2,564)	(354)	(147)	(1)	-	-
108	397	COMMUNICATION EQUIPMENT	CAEE	(204)	-	148	-	-	(46)	(129)	(21)	(6)	(1)	-	-
108	397	COMMUNICATION EQUIPMENT	CAEW	204	10	-	46	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	CA	(1,098)	(1,098)	-	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	CAEE	(17,497)	-	-	-	-	(3,913)	(11,102)	(1,824)	(555)	(102)	-	-
108	397	COMMUNICATION EQUIPMENT	CAEW	(10,653)	(503)	(7,751)	(2,400)	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	CAEW	(1,602)	(43)	(525)	(120)	-	(110)	(725)	(64)	(14)	-	-	-
108	397	COMMUNICATION EQUIPMENT	CN	(18)	(1)	(10)	(3)	-	(5)	-	(3,010)	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	DGP	(3,010)	-	-	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	ID	(16,976)	-	(16,976)	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	OR	(7)	(0)	(2)	(1)	-	(1)	(3)	(0)	(0)	(0)	-	-
108	397	COMMUNICATION EQUIPMENT	SE	(1,443)	(27)	(408)	(122)	-	(185)	(579)	(91)	(26)	(6)	-	-
108	397	COMMUNICATION EQUIPMENT	SG	(15,538)	(377)	(4,171)	(1,158)	-	(1,967)	(6,538)	(983)	(305)	(38)	-	-
108	397	COMMUNICATION EQUIPMENT	SO	(9,727)	-	-	-	-	-	(9,727)	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	UT	(3,833)	-	-	(3,833)	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	WA	(6,629)	-	-	-	-	(6,629)	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	WYP	(950)	-	-	-	-	-	-	-	(950)	-	-	-
108	397	COMMUNICATION EQUIPMENT	WYU	(89,981)	(2,039)	(29,695)	(7,590)	-	(12,856)	(28,802)	(5,994)	(1,857)	(147)	-	-
		Total Account 397		(1,098)	(64)	(147)	(45)	-	(39)	(111)	(18)	(6)	(1)	-	-
108	3972	MOBILE RADIO EQUIPMENT	CA	(174)	(174)	-	-	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	CAEE	(201)	(10)	-	(45)	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	CAEW	(68)	(68)	-	-	-	-	-	(68)	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	ID	(2,023)	-	(2,023)	-	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	OR	(22)	(0)	(6)	(2)	-	(3)	(9)	(1)	(0)	(0)	-	-
108	3972	MOBILE RADIO EQUIPMENT	SG	(1,299)	(32)	(349)	(97)	-	(165)	(547)	(82)	(26)	(3)	-	-
108	3972	MOBILE RADIO EQUIPMENT	SO	(504)	-	-	-	-	-	(504)	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	UT	-	-	-	-	-	-	-	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
108	3972	MOBILE RADIO EQUIPMENT	WA	(485)	-	-	(485)	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	WYP	(487)	-	-	-	-	(487)	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	WYU	(11)	-	-	-	-	-	-	-	(11)	-	-	-
		Total Account 3972		(5,339)	(106)	(2,524)	(630)	-	(693)	(1,170)	(169)	(43)	-	(4)	-
108	398	MISCELLANEOUS EQUIPMENT	CA	(7)	(7)	-	-	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	CAEE	(654)	-	-	-	-	(146)	(415)	(68)	(21)	-	(4)	-
108	398	MISCELLANEOUS EQUIPMENT	CAEW	(104)	(5)	(76)	(23)	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	CN	(56)	(2)	(18)	(4)	-	(4)	(25)	(2)	(0)	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	ID	(19)	-	-	-	-	-	-	(19)	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	OR	(165)	-	(165)	-	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	-	(0)	-
108	398	MISCELLANEOUS EQUIPMENT	SG	(3)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	-	(0)	-
108	398	MISCELLANEOUS EQUIPMENT	SO	(1,335)	(32)	(358)	(100)	-	(169)	(562)	(84)	(26)	-	(3)	-
108	398	MISCELLANEOUS EQUIPMENT	UT	(196)	-	-	-	-	-	(196)	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	WA	(45)	-	-	(45)	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	WYP	(56)	-	-	-	-	(56)	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	WYU	(13)	-	-	-	-	-	-	-	(13)	-	-	-
		Total Account 398		(2,657)	(46)	(620)	(173)	-	(376)	(1,200)	(174)	(61)	-	(7)	-
		Total Depreciation Reserve - General Plant		(314,657)	(7,538)	(85,500)	(24,787)	-	(40,057)	(126,384)	(22,339)	(7,534)	-	(518)	-
108	399	MINING	CAEE	(155,037)	-	-	-	-	(34,676)	(98,374)	(16,165)	(4,919)	-	(902)	-
		Total Account 399		(155,037)	-	-	-	-	(34,676)	(98,374)	(16,165)	(4,919)	-	(902)	-
		Grand Total		(5,634,981)	(137,521)	(1,502,895)	(423,740)	-	(752,265)	(2,311,164)	(378,086)	(114,201)	-	(15,108)	-

AMORTIZATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
111	301	ORGANIZATION	CA	(599)	(599)	-	-	-	-	-	-	-	-	-	-
111	301	ORGANIZATION	ID	(1,370)	-	-	-	-	-	-	(1,370)	-	-	-	-
111	301	ORGANIZATION	UT	(8,587)	-	-	-	-	-	(8,587)	-	-	-	-	-
111	301	ORGANIZATION	WYP	(2,679)	-	-	-	-	(2,679)	-	-	-	-	-	-
111	301	ORGANIZATION	WYU	(1,139)	-	-	-	-	-	-	-	(1,139)	-	-	-
		Total Account 301		(14,375)	(599)	-	-	-	(2,679)	(8,587)	(1,370)	(1,139)	-	-	-
111	302	FRANCHISES AND CONSENTS	CAEE	(2,736)	-	-	-	-	(612)	(1,736)	(285)	(87)	(16)	-	-
111	302	FRANCHISES AND CONSENTS	CAEW	(10,734)	(507)	(7,810)	(2,418)	-	-	-	-	-	-	-	-
111	302	FRANCHISES AND CONSENTS	ID	(650)	-	-	-	-	-	-	(650)	-	-	-	-
		Total Account 302		(14,120)	(507)	(7,810)	(2,418)	-	(612)	(1,736)	(935)	(87)	(16)	-	-
111	303	MISCELLANEOUS INTANGIBLE PLANT	CAEE	(1,233)	-	-	-	-	(276)	(782)	(129)	(39)	(7)	-	-
111	303	MISCELLANEOUS INTANGIBLE PLANT	CAEW	(7,970)	(376)	(5,798)	(1,795)	-	-	-	-	-	-	-	-
111	303	MISCELLANEOUS INTANGIBLE PLANT	OR	(347)	-	(347)	-	-	-	-	-	-	-	-	-
111	303	MISCELLANEOUS INTANGIBLE PLANT	SE	(615)	(11)	(166)	(52)	-	(86)	(245)	(40)	(12)	(2)	-	-
111	303	MISCELLANEOUS INTANGIBLE PLANT	SG	(3,575)	(67)	(1,011)	(302)	-	(459)	(1,434)	(225)	(64)	(14)	-	-
111	303	MISCELLANEOUS INTANGIBLE PLANT	SO	(4,395)	(107)	(1,180)	(328)	-	(557)	(1,849)	(278)	(86)	(11)	-	-
111	303AFPR	AUTOMATE POLE CARD SYSTEM	SO	(155)	(4)	(42)	(12)	-	(20)	(65)	(10)	(3)	(0)	-	-
111	303APOGE	APOGEE - ENERGY EXCHANGE PROGRAM	SO	(45)	(1)	(12)	(3)	-	(6)	(19)	(3)	(1)	(0)	-	-
111	303AWAIR	AUTOMATED WORKERS ACCIDENT/INCIDENT REPO	SO	(89)	(2)	(24)	(7)	-	(11)	(38)	(6)	(2)	(0)	-	-
111	303BDT	BULK LOAD DATA TOOL	SO	(125)	(3)	(34)	(9)	-	(16)	(53)	(6)	(2)	(0)	-	-
111	303BRCD	BARCODE SYSTEM	SO	(107)	(3)	(29)	(8)	-	(14)	(45)	(7)	(2)	(0)	-	-
111	303BUCS	BUSINESS CONTINUANCE PROJECT	SO	(8,235)	(200)	(2,211)	(614)	-	(1,043)	(3,465)	(521)	(162)	(20)	-	-
111	303CADOP	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	(14,608)	(355)	(3,921)	(1,089)	-	(1,850)	(6,146)	(924)	(287)	(36)	-	-
112	303CALLC	CALL CENTER PERFORMANCE SOFTWARE	SO	(632)	(15)	(170)	(47)	-	(80)	(266)	(40)	(12)	(2)	-	-
113	303CBT	COMPUTER BASED TRAINING (CBT)	SO	(297)	(7)	(80)	(22)	-	(38)	(125)	(19)	(6)	(1)	-	-
111	303CCO	2003 CCO OPEX MACHINE SOFTWARE	SO	(127)	(3)	(34)	(9)	-	(16)	(54)	(8)	(2)	(0)	-	-
111	303CMPSS	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	(1,004)	(24)	(269)	(75)	-	(127)	(422)	(63)	(20)	(2)	-	-
111	303COGNO	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(189)	-	-	-	-	(42)	(120)	(20)	(6)	(1)	-	-
111	303CRAIG	CRAIG PLANT MAINT MGT SYSTEM	CAEE	(658)	(16)	(177)	(49)	-	(83)	(277)	(42)	(13)	(2)	-	-
111	303CSF	CUST STMT FORMATTER (STMT REDESIGN)	SO	(53,586)	(1,442)	(17,566)	(4,018)	-	(3,687)	(24,249)	(2,152)	(472)	-	-	-
111	303CSS	CUSTOMER SERVICE SYSTEM (CSS)	CN	(4)	(0)	(1)	(1)	-	(1)	(2)	(0)	(0)	(0)	-	-
111	303CTHAS	CTHAS - C&T HEDGING ACCT	SG	(538)	(13)	(144)	(40)	-	(68)	(226)	(34)	(11)	(1)	-	-
111	303DESK	DESKTOP SERVER SOFTWARE - NETWORK 4.1	SO	(1,405)	(34)	(377)	(105)	-	(178)	(591)	(89)	(28)	(3)	-	-
111	303DISR	DISASTER RECOVERY PROJECT	SO	(345)	(8)	(93)	(26)	-	(44)	(145)	(22)	(7)	(1)	-	-
111	303DMS	DISPATCH MANAGEMENT SYSTEM	SO	(925)	(22)	(248)	(69)	-	(117)	(389)	(59)	(18)	(2)	-	-
111	303DWHS	DWHS - DATA WAREHOUSE	SO	(313)	(8)	(84)	(23)	-	(40)	(132)	(6)	(1)	(1)	-	-
111	303ECAD	ENGINEERING SUPPORT EST CONSOL PROJECT	SO	(1,078)	(26)	(289)	(80)	-	(137)	(454)	(68)	(47)	(3)	-	-
111	303EDMS	ENGINEERING DOCUMENT MGT SYSTEM	SO	(2,401)	(58)	(644)	(179)	-	(304)	(1,010)	(152)	(47)	(6)	-	-
111	303EDW	ENTERPRISE DATA WAREHOUSE	SO	(722)	(18)	(194)	(54)	-	(91)	(304)	(46)	(14)	(2)	-	-
111	303ELI	ENERGY LOAN INFORMATION SYSTEM	SO	(273)	(7)	(73)	(20)	-	(35)	(115)	(17)	(5)	(1)	-	-
111	303EMC	EMC DASD SOFTWARE	SO	(10,025)	(243)	(2,691)	(747)	-	(1,269)	(4,218)	(634)	(197)	(25)	-	-
111	303EMS	ENERGY MANAGEMENT SYSTEM SOFTWARE	SO	(747)	(18)	(200)	(56)	-	(95)	(314)	(47)	(15)	(2)	-	-
111	303END	ENDEAVOR PROGRAM LIBRARY	SO	(191)	(5)	(51)	(14)	-	(24)	(81)	(12)	(4)	(0)	-	-
111	303EPASS	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	(70)	(2)	(19)	(5)	-	(9)	(29)	(4)	(1)	(0)	-	-
111	303EPT	EXPENDITURE PRIORITIZATION TOOL	SO	(191)	(5)	(51)	(14)	-	(24)	(81)	(12)	(4)	(0)	-	-

AMORTIZATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
111	303EPWS	COMMON WORKSTATION & LOGIN APP	SO	(779)	(19)	(209)	(58)	-	(99)	(328)	(49)	(15)	(2)	-	-
111	303ETAG	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	(1,820)	(44)	(489)	(136)	-	(231)	(766)	(115)	(36)	(5)	-	-
111	303ETS	EQUIPMENT TRACKING SYSTEM	SO	(782)	(19)	(210)	(58)	-	(99)	(329)	(49)	(15)	(2)	-	-
111	303FILE	COMPUWARE FILE AID TOOL SOFTWARE	SO	(245)	(6)	(66)	(18)	-	(31)	(103)	(16)	(5)	(1)	-	-
111	303FLT	FRANCHISE TAX SYSTEM	SO	(408)	(10)	(110)	(30)	-	(52)	(172)	(26)	(8)	(1)	-	-
111	303FMS	FUEL MANAGEMENT SYSTEM	SO	(3,253)	(79)	(873)	(243)	-	(412)	(1,369)	(206)	(64)	(8)	-	-
111	303FNP	FIELDNET PRO METER READING SYST -HRP REP	SO	(1,186)	(29)	(318)	(88)	-	(150)	(499)	(75)	(23)	(3)	-	-
111	303FPI	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,387)	(34)	(372)	(103)	-	(176)	(584)	(88)	(27)	(3)	-	-
111	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	(1,125)	(27)	(302)	(84)	-	(143)	(474)	(71)	(22)	(3)	-	-
111	303GRID	2002 GRID NET POWER COST MODELING	SO	(4,001)	(97)	(1,074)	(298)	-	(507)	(1,683)	(253)	(79)	(10)	-	-
111	303HAYD	HAYDEN - VIBRATION SOFTWARE	CAEE	(1)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
111	303HEAT	CAPITAL ASST & ACCOUNTING TRACKING SYS	SO	(109)	(3)	(29)	(8)	-	(14)	(46)	(7)	(2)	(0)	-	-
111	303HRATS	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	(61)	(1)	(16)	(5)	-	(8)	(26)	(4)	(1)	(0)	-	-
111	303HRBEN	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	(132)	(3)	(35)	(10)	-	(17)	(56)	(8)	(3)	(0)	-	-
111	303ICM	INTEGRATED COST MGT STRUCTURE	SO	(237)	(6)	(64)	(18)	-	(30)	(100)	(15)	(5)	(1)	-	-
111	303IMAP	INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	(3,282)	(80)	(881)	(245)	-	(416)	(1,381)	(208)	(64)	(8)	-	-
111	303IMSRE	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	(313)	(8)	(84)	(23)	-	(40)	(132)	(20)	(6)	(1)	-	-
111	303INTEL	INTELLISYNC ANYWHERE	SO	(591)	(14)	(159)	(44)	-	(75)	(249)	(37)	(12)	(1)	-	-
111	303JARS	JURISDICTIONAL ALLOC REPORT SYSTEM	SO	(101)	(10)	(113)	(31)	-	(53)	(177)	(27)	(8)	(1)	-	-
111	303JTO	FACILITY JOINT USE SOFTWARE	SO	(360)	(2)	(27)	(8)	-	(13)	(43)	(6)	(2)	(0)	-	-
111	303JTU	POLE CONTRACT RENTAL SYSTEM	SO	(655)	(9)	(97)	(27)	-	(46)	(151)	(23)	(7)	(1)	-	-
111	303KPI	KEY PERFORMANCE INDICATOR DASHBOARD	SO	(297)	(7)	(80)	(22)	-	(38)	(125)	(19)	(6)	(1)	-	-
111	303KWH	KWH HISTORICAL DATA COLLECTION	SO	(158)	(4)	(42)	(12)	-	(20)	(66)	(10)	(3)	(0)	-	-
111	303KWI	FINANCIAL FORECAST INTEGRATION	SO	(287)	(7)	(77)	(21)	-	(36)	(121)	(18)	(6)	(1)	-	-
111	303MACE	MACE - MAPPING & CONNECTIVITY ENABLER	SO	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEE	0	0	0	0	-	-	-	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEW	(0)	(0)	-	-	-	-	-	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CA	(390)	-	-	-	-	(87)	(247)	(41)	(12)	(2)	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEE	(1,157)	(55)	(842)	(261)	-	(14)	(93)	(8)	(2)	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CAEW	(205)	(6)	(67)	(15)	-	-	-	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	CN	(0)	-	-	-	-	-	-	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	ID	(1)	-	(1)	-	-	-	-	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	OR	(2)	(0)	(0)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	SE	(15,912)	(386)	(4,271)	(1,186)	-	(2,015)	(6,695)	(1,006)	(312)	(39)	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	SO	(50)	-	-	-	-	-	(50)	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	UT	(1)	-	-	-	-	-	-	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	WA	(7)	-	-	(7)	-	-	-	-	-	-	-	-
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$200K	WYP	(7,928)	(192)	(2,128)	(591)	-	(1,004)	(3,336)	(501)	(156)	(20)	-	-
111	303MOIP	MID OFFICE IMPROVEMENT PROJECT	SO	(169)	(3)	(46)	(14)	-	(24)	(67)	(11)	(3)	(1)	-	-
111	303NMARK	CAISO ENERGY MARKET ANALYSIS - FY04 SIE	SE	(257)	(6)	(69)	(19)	-	(32)	(108)	(16)	(5)	(1)	-	-
111	303NOVEL	NOVELL LICENSES	SO	(908)	(22)	(244)	(68)	-	(115)	(382)	(57)	(18)	(2)	-	-
111	303OCHIP	OUTAGE CALL HANDLING INTEGRATION	SO	(1,038)	(25)	(279)	(77)	-	(131)	(437)	(66)	(20)	(3)	-	-
111	303OFFXP	OFFICE XP SOFTWARE	SO	(692)	(17)	(186)	(52)	-	(88)	(291)	(14)	(44)	(25)	-	-
111	303OLEE	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	(10,153)	(246)	(2,725)	(757)	-	(1,286)	(4,272)	(642)	(199)	(25)	-	-
111	303OMS	OPERATIONS MAPPING SYSTEM	SO	(160)	(4)	(43)	(12)	-	(20)	(67)	(10)	(3)	(0)	-	-
111	303OPVIS	OPERATIONS VISUALIZATION SYSTEM	SO	(160)	(4)	(43)	(12)	-	(20)	(67)	(10)	(3)	(0)	-	-

AMORTIZATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
111	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	(615)	(15)	(165)	(46)	-	(78)	(259)	(39)	(12)	(2)	-	-
111	303ORS	OUTAGE REPORTING SYSTEM	OR	(2)	-	(2)	-	-	-	(1,469)	(221)	(69)	(9)	-	-
111	303ORS	OUTAGE REPORTING SYSTEM	SO	(3,491)	(85)	(937)	(260)	-	(442)	(1,469)	(221)	(69)	(9)	-	-
111	303P8DM	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(288)	(7)	(77)	(21)	-	(36)	(121)	(18)	(6)	(1)	-	-
111	303PADMS	POLE ATTACHMENT MGMT SYSTEM	SO	(498)	(12)	(134)	(37)	-	(63)	(209)	(31)	(10)	(1)	-	-
111	303PI2PI	PI2PI - SCHOOLRANGER PI INTERFACE	SO	(32)	(1)	(9)	(2)	-	(4)	(13)	(2)	(1)	(0)	-	-
111	303PLAT	PLATINUM DB2 MANAGEMENT SOFTWARE	SO	(389)	(9)	(105)	(29)	-	(49)	(164)	(25)	(8)	(1)	-	-
111	303PWRTX	POWER TAX	SO	(374)	(9)	(100)	(28)	-	(47)	(157)	(24)	(7)	(1)	-	-
111	303QUEST	QUEST DATABASE MGMT TOOLS	SO	(354)	(9)	(95)	(26)	-	(45)	(149)	(22)	(7)	(1)	-	-
111	303RCDA	RCDA REGULATION DISCOVERY TOOL	SO	(72)	(2)	(19)	(5)	-	(9)	(30)	(5)	(1)	(0)	-	-
111	303RCMS	RECORD CENTER MANAGEMENT SOFTWARE	SO	(42)	(1)	(11)	(3)	-	(5)	(18)	(3)	(1)	(0)	-	-
111	303REST	RETAIL ENERGY SERVICES TRACKING	SO	(481)	(12)	(129)	(36)	-	(61)	(202)	(30)	(9)	(1)	-	-
111	303RIS	RESOURCE INFORMATION SYSTEM	SO	(90)	(2)	(24)	(7)	-	(11)	(38)	(6)	(2)	(0)	-	-
111	303RMT	ENERGY COMMODITY SYSTEM SOFTWARE	SO	(9,616)	(233)	(2,581)	(717)	-	(1,218)	(4,046)	(608)	(189)	(24)	-	-
111	303RINGR	RANGER EMS/SCADA SYSTEM PHASE I	SO	(101)	(2)	(27)	(7)	-	(13)	(42)	(6)	(2)	(0)	-	-
111	303RWT	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	(9,861)	(239)	(2,647)	(735)	-	(1,249)	(4,149)	(624)	(194)	(24)	-	-
111	303SAP	S A P	SO	(79,069)	(1,919)	(21,224)	(5,895)	-	(10,012)	(33,269)	(5,000)	(1,553)	(196)	-	-
111	303SB114	IT WORK TO ACCOMMODATE CSS & MDM TO SB11	CN	(143)	(4)	(47)	(11)	-	(10)	(65)	(6)	(1)	-	-	-
111	303SCHOO	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(772)	(19)	(207)	(58)	-	(98)	(325)	(49)	(15)	(2)	-	-
111	303SLDS	SALT LAKE SCADA SYSTEM	SO	(364)	(9)	(98)	(27)	-	(46)	(153)	(23)	(7)	(1)	-	-
111	303SPS	SINGLE PERSON SCHEDULING	SO	(2,615)	(63)	(702)	(195)	-	(331)	(1,100)	(165)	(51)	(6)	-	-
111	303SRCHE	INTRANET SEARCH ENGINE	SO	(317)	(8)	(85)	(24)	-	(40)	(134)	(20)	(6)	(1)	-	-
111	303STEM	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	(139)	(3)	(37)	(10)	-	(18)	(58)	(9)	(3)	(0)	-	-
111	303STERL	STERLING SOFTWARE	SO	(924)	(22)	(248)	(69)	-	(117)	(389)	(58)	(18)	(2)	-	-
111	303STROB	STROBE PERFORMANCE MEASUREMENT SYSTEM	SO	(194)	(5)	(52)	(14)	-	(25)	(82)	(12)	(4)	(0)	-	-
111	303TCP	WAN/LAN SFTWR FOR TCP/VAX NETWK	SO	(181)	(4)	(49)	(13)	-	(23)	(76)	(11)	(4)	(0)	-	-
111	303TIBCO	TIBCO SOFTWARE	SO	(2,642)	(64)	(709)	(197)	-	(335)	(1,112)	(167)	(52)	(7)	-	-
111	303TLOO	TELCO RESEARCH TRUE SYSTEMS	SO	(209)	(5)	(56)	(16)	-	(26)	(88)	(13)	(4)	(1)	-	-
111	303TORIS	C&T OFFICIAL RECORD INFO SYSTEM	SO	(702)	(17)	(189)	(52)	-	(89)	(295)	(44)	(14)	(2)	-	-
111	303TWBS	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(464)	(9)	(131)	(39)	-	(60)	(186)	(29)	(8)	(2)	-	-
111	303UII	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(455)	(11)	(122)	(34)	-	(58)	(192)	(29)	(9)	(1)	-	-
111	303UNIX	NONUNITIZED UNIX SECURITY INITIATIVE	SO	(438)	(11)	(118)	(33)	-	(55)	(184)	(28)	(9)	(1)	-	-
111	303VCPRO	VCPRO - VISUALCOMPSETPRO XEROX CUST STM	SO	(219)	(5)	(59)	(16)	-	(28)	(92)	(14)	(4)	(1)	-	-
111	303VCS	VERSION CONTROL SYSTEM	SO	(324)	(8)	(87)	(24)	-	(41)	(136)	(21)	(6)	(1)	-	-
111	303VISIO	VISIO PRO	SO	(413)	(10)	(111)	(31)	-	(52)	(174)	(26)	(8)	(1)	-	-
111	303VITAL	VITAL SOLUTIONS	SO	(219)	(5)	(59)	(16)	-	(28)	(92)	(14)	(4)	(1)	-	-
111	303WNTV	HELPERDESK MAINFRAME SOFTWARE - VANTIVE	SO	(415)	(10)	(111)	(31)	-	(53)	(175)	(26)	(8)	(1)	-	-
111	303WEB	WEB SOFTWARE	SO	(2,744)	(67)	(736)	(205)	-	(347)	(1,154)	(174)	(54)	(7)	-	-
Total Account 303				(298,322)	(7,511)	(87,284)	(23,530)	-	(33,644)	(123,564)	(17,093)	(5,102)	(594)	-	-
Total Amortization Reserve - Intangible				(326,817)	(8,617)	(95,093)	(25,948)	-	(36,936)	(133,886)	(19,399)	(6,328)	(610)	-	-
111	331	STRUCTURES AND IMPROVE	CAEE	(36)	-	-	-	-	(8)	(23)	(4)	(1)	(0)	-	-
111	331	STRUCTURES AND IMPROVE	CAEW	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-
Total Account 331				(36)	(0)	(0)	(0)	-	(8)	(23)	(4)	(1)	(0)	-	-

AMORTIZATION RESERVE

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
111	332	"RESERVOIRS, DAMS & WATERWAYS"	CAEE	(191)	-	-	-	-	(43)	(121)	(20)	(6)	(1)	-	-
		Total Account 332		(191)	-	-	-	-	(43)	(121)	(20)	(6)	(1)	-	-
111	341	STRUCTURES & IMPROVEMENTS	CAEE	(49)	-	-	-	-	(11)	(31)	(5)	(2)	(0)	-	-
		Total Account 341		(49)	-	-	-	-	(11)	(31)	(5)	(2)	(0)	-	-
111	343	PRIME MOVERS	CAEE	(17)	-	-	-	-	(4)	(11)	(2)	(1)	(0)	-	-
		Total Account 343		(17)	-	-	-	-	(4)	(11)	(2)	(1)	(0)	-	-
111	390	STRUCTURES AND IMPROVEMENTS	OR	(2)	-	(2)	-	-	-	-	-	-	-	-	-
		Total Account 390		(2)	-	(2)	-	-	-	-	-	-	-	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(631)	(631)	-	-	-	-	-	-	-	-	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	(1,757)	(47)	(576)	(132)	-	(121)	(795)	(71)	(15)	-	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(7,333)	-	(7,333)	-	-	-	-	-	-	-	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(8,461)	(205)	(2,271)	(631)	-	(1,071)	(3,560)	(535)	(166)	(21)	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(40)	-	-	-	-	-	(40)	-	-	-	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,152)	-	-	(1,152)	-	-	-	-	-	-	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(5,534)	-	-	-	-	(5,534)	-	-	-	-	-	-
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	(22)	-	-	-	-	-	-	-	(22)	-	-	-
		Total Account 3901		(24,929)	(883)	(10,180)	(1,915)	-	(6,726)	(4,395)	(606)	(204)	(21)	-	-
		Grand Total		(352,041)	(9,501)	(105,275)	(27,863)	-	(43,727)	(138,467)	(20,035)	(6,541)	(633)	-	-

**B18. AMORTIZATION
RESERVE**

DEFERRED INCOME TAX BALANCES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1901	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-	-	-	-	-	-
1901	190103	ADIT-OBSOLETE MINE INVENTORY	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-
1901	190113	ADIT-SICK LEAVE, VACATION & PT	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190121	CHOLLA/GE CONTRACT AMORT	CAEE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	-	-	-	-	-	-	-	-	-	-	-	-
1901	190128	ADIT-MISC. DEF TAX DEBITS	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190130	ADIT-MISC. DEF REG. ASSET	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190138	ADIT-MISC. ACCRUALS	SNP	-	-	-	-	-	-	-	-	-	-	-	-
1901	190142	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190144	ADIT-EMISSION ALLOWANCE	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190148	ADIT- BONUS LIABILITY	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190150	ADIT- NW POWER ACT	WA	-	-	-	-	-	-	-	-	-	-	-	-
1901	190152	ADIT- GLENROCK 263A	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190156	AMORT. OVERBURDEN-GLENROCK	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190158	REDDING RENEGOTIATED CONTRACT	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
1901	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	-	-	-	-	-	-	-	-	-	-	-
1901	190172	SEC 174 R&E EXPEND	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190174	ADIT-SEVERANCE	SO	-	-	-	-	-	-	-	-	-	-	-	-
1901	190184	ADIT 8788 DEFERRED PENSION - FED	UT	-	-	-	-	-	-	-	-	-	-	-	-
1901	190186	ADIT CAMT WRITEOFF - FED	CA	-	-	-	-	-	-	-	-	-	-	-	-
1901	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1901	190400	PMI-VACATION/BONUS ADJ	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
1901	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
1901	190402	PMI-SEC. 263A ADJ.	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
1901	190404	PMI-WY EXTRACTION TAXES	CAEW	-	-	-	-	-	-	-	-	-	-	-	-
1901	190500	CMC-ACCURED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-	-	-	-	-	-
1901	190504	CMC-AMORT. OVERBURDEN	OR	-	-	-	-	-	-	-	-	-	-	-	-
1901	287304	DTA 610.146 OR Reg Asset/Liab Cons	OR	21	-	21	-	-	-	-	-	-	-	-	-
1901	287305	DTA Misc. Timing Difference - PMI	CAEW	2,551	120	1,856	575	-	-	-	-	-	-	-	-
1901	287306	DTA Rent Expense (safe harbor lease) -	CAEW	2,759	130	2,007	621	-	-	-	-	-	-	-	-
1901	287307	DTA 920.910 Bridger Section 471 Adjustme	CAEW	105	5	76	24	-	-	-	-	-	-	-	-
1901	287308	DTA 920.100 Bridger Reclamation Trust Ea	CAEW	9,225	435	6,712	2,078	-	-	-	-	-	-	-	-
1901	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	26	-	-	-	-	-	-	-	-	-	-	-
1901	287310	DTA 705.210 Property Insurance/Injuries	SO	1,411	34	379	105	-	179	594	89	28	3	26	-
1901	287314	DTA 415.700 Reg liability BPA balancing	OTHER	3,705	-	-	-	-	-	-	-	-	-	-	-
1901	287322	DTA 720.100 FAS 106 Accruals - Cash Basis	SO	9,070	220	2,435	676	-	1,149	3,816	574	178	22	3,705	-
1901	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	3,375	82	906	252	-	427	1,420	213	66	8	-	-
1901	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	10,372	252	2,784	773	-	1,313	4,364	656	204	26	-	-
1901	287325	DTA 505.510 Vacation Accrual - PMI	CAEW	223	11	162	50	-	-	-	-	-	-	-	-
1901	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	923	22	248	69	-	117	388	58	18	2	-	-
1901	287327	DTA 720.300 Pension/Retirement Accrual -	SO	8,535	207	2,291	636	-	1,081	3,591	540	168	21	-	-
1901	287328	DTA 720.310 SERP	SO	1,536	37	412	115	-	195	646	97	30	4	-	-
1901	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	16,259	395	4,364	1,212	-	2,059	6,841	1,028	319	40	-	-
1901	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	13,101	318	3,517	977	-	1,559	5,512	828	257	32	-	-

DEFERRED INCOME TAX BALANCES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1901	287333	DTA 505-300 Bonus Accrual GCC-Cash Basis	OTHER	1,511	-	-	-	-	-	-	-	-	-	1,511	-
1901	287337	DTA 715-100 U of WY Contract Amort - Pre	WYP	1,126	-	-	-	-	1,126	-	-	-	-	-	-
1901	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	659	12	186	56	-	85	264	41	12	3	-	-
1901	287340	DTA 220-100 Bad Debts Allowance - Cash B	BADDEBT	15,864	539	6,513	1,827	-	893	5,726	348	18	-	-	-
1901	287341	DTA 910-530 Injuries & Damages Accrual -	SO	1,881	46	505	140	-	238	791	119	37	5	-	-
1901	287342	DTA 205-050 M&S Inventory Write-Off	SE	2,461	43	667	206	-	346	980	161	49	9	-	-
1901	287343	DTA 415-120 Def Reg Asset-Footc Creek Co	CAEW	510	24	371	115	-	-	-	-	-	-	-	-
1901	287344	DTA 715-800 Redding Contract - Prepaid	CAEW	2,219	105	1,615	500	-	-	-	-	-	-	-	-
1901	287345	DTA 145-030 Distribution O&M Amort of Wr	SNPD	20,195	784	6,248	1,438	-	1,542	8,968	907	308	-	-	-
1901	287348	DTA 425-210 Amort of Debt Disc & Exp	SNP	74	2	20	5	-	9	32	4	1	0	-	-
1901	287349	DTA 505-100 Trail Mountain Accrued Liabi	CAEE	688	-	-	-	-	154	436	72	22	4	-	-
1901	287350	DTA 505-110 Montana Sale Accrual	OTHER	209	-	-	-	-	-	-	-	-	-	209	-
1901	287353	DTA 505-140 Purchase Card Trans Provision	SO	364	9	98	27	-	46	153	23	7	1	-	-
1901	287354	DTA 505-140 Purchase Card Trans Provision	SO	4,662	114	1,257	349	-	593	1,970	296	92	12	-	-
1901	287355	DTA 505-150 Misc. Current and Accrued Li	SO	792	19	213	59	-	100	333	50	16	2	-	-
1901	287357	DTA 715-350 Defcr MagCorp Revenues	OTHER	2,996	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	2,996	-
1901	287358	DTA 425-205 Misc Def	SO	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	-
1901	287359	DTA 425-330 Bogus Creek Settlement	CAEW	39	2	29	9	-	-	-	-	-	-	-	-
1901	287360	DTA 425-700 Special Assessment - DOE	TROJID	38	1	22	7	-	2	5	1	0	0	-	-
1901	287362	DTA 605-700 Final Reclamation - Cash Bas	OTHER	15,697	-	-	-	-	-	-	-	-	-	15,697	-
1901	287363	DTA Amortization Overburden	SE	507	9	137	43	-	71	202	33	10	2	-	-
1901	287364	DTA 910-670 Merger Cost Amort	CAEW	1,090	26	293	81	-	138	459	69	21	3	-	-
1901	287367	DTA 305-100 Amort of Projects-Klamath En	SO	7	0	5	2	-	-	-	-	-	-	-	-
1901	287368	DTA 910-240 Legal Reserve	CAEW	802	19	215	60	-	101	337	51	16	2	-	-
1901	287369	DTA 205-411 Sec. 263A Inventory Change -	SE	127	2	34	11	-	18	51	8	3	0	-	-
1901	287370	DTA 425-215 Unearned Joint Use Pole Cont	SNPD	644	25	199	46	-	49	286	29	10	-	-	-
1901	287373	DTA 910-580 Wasach workers comp reserve	SO	2,104	51	565	157	-	266	885	133	41	5	-	-
1901	287375	DTA 610-010N, 99-00 RAR	SO	2,989	73	802	223	-	378	1,258	189	59	7	-	-
1901	287376	DTA 610-035N, 99-00 RAR	SO	435	11	117	32	-	55	183	27	9	1	-	-
1901	287377	DTA 610-056, BCC 94-98 Appeals	CAEW	(534)	(25)	(389)	(120)	-	-	-	-	-	-	-	-
1901	287378	DTA 610-090N, 99-00 RAR	SO	116	3	31	9	-	15	49	7	2	0	-	-
1901	287379	DTA 610-075N, 99-00 RAR	SO	102	2	27	8	-	13	43	6	2	0	-	-
1901	287380	DTA 610-070N, 99-00 RAR	SO	1,629	40	437	121	-	206	685	103	32	4	-	-
1901	287381	DTA 610-020N, 99-00 RAR	SO	59	1	16	4	-	8	25	4	1	0	-	-
1901	287382	DTA 610-100N, 99-00 RAR	SO	594	14	159	44	-	75	250	38	12	1	-	-
1901	287383	DTA 610-105N, 99-00 RAR	SO	2,129	52	571	159	-	270	896	135	42	5	-	-
1901	287384	DTA 610-100, PMI Amort.	CAEW	163	8	118	37	-	-	-	-	-	-	-	-
1901	287386	DTA 610-110, PMI Gain/Loss	CAEW	24	1	17	5	-	-	-	-	-	-	-	-
1901	287387	DTA 610-115, PMI Overburden	CAEW	304	14	221	69	-	-	-	-	-	-	-	-
1901	287389	DTA 610-145, OR Consolidation	OR	596	-	596	-	-	-	-	-	-	-	-	-
1901	287393	Tenant Lease Allow - PSU Call Cntr	CN	153	4	50	11	-	11	69	6	1	-	-	-
1901	287394	DTA 210-000, Prepaid Ins. Cont Reserve	OTHER	(188)	-	-	-	-	-	-	-	-	-	(188)	-
1901	287396	DTA Regulatory Liabilities	SO	2,407	58	646	179	-	305	1,013	152	47	6	-	-
1901	287397	DTA 610-120 Trail Mtn	CAEE	38	-	-	-	-	8	24	4	1	0	-	-
1901	287399	DTA 920-150 FAS 112	SO	223	5	60	17	-	28	94	14	4	1	-	-
1901	287401	DTA 425-800 Allow Db	BADDEBT	43	1	18	5	-	2	16	1	0	-	-	-
1901	287402	DTA 415-801 Contra G	SG	22	0	6	2	-	3	9	1	0	0	-	-
1901	287407	DTA 705-230 Lease VW	WA	0	-	-	0	-	-	-	-	-	-	-	-
1901	287408	DTA 705-231 Lease-OR	OR	1	-	-	-	-	-	-	-	-	-	-	-
1901	287409	DTA 705-232 Lease-CA	CA	0	-	-	-	-	-	-	-	-	-	-	-
1901	287410	DTA 705-233 Lease-ID	ID	0	-	-	-	-	-	-	0	-	-	-	-

DEFERRED INCOME TAX BALANCES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
1901	287411	DTA 705.234 Lease-WY	WYP	0	-	-	-	-	0	-	-	-	-	-	-
1901	287412	DTA 705.235 Lease-UT	UT	1	-	-	-	-	-	1	-	-	-	-	-
1901	287413	DTA 720.550 Accrued CIC Severance	SO	85	2	23	6	-	11	36	5	2	0	-	-
1901	287414	DTA 505.700 RI Bonus	SO	3	0	1	0	-	0	1	0	0	0	-	-
1901	287415	DTA 205.200 M&S Inv	SE	84	1	23	7	-	12	34	6	2	0	-	-
1901	287417	DTA 605.710 Reverse	OTHER	86	-	-	-	-	-	-	-	-	-	86	-
1901	287450	DTA 505.115 Sales & Use Tax	OTHER	9	-	-	-	-	-	-	-	-	-	9	-
1901	287451	DTA 425.360 ID Cust.	OTHER	149	-	-	-	-	-	-	-	-	-	149	-
1901	287452	DTA 610.142 UT Enrgy	OTHER	16	-	-	-	-	-	-	-	-	-	16	-
1901	287453	DTA 610.143 WA Prgrm	OTHER	(2)	-	-	-	-	-	-	-	-	-	(2)	-
1901	287454	DTA 415.310 Envrn WA	WA	17	-	-	17	-	-	-	-	-	-	-	-
1901	287455	DTA 425.310 Hydro Re	OTHER	40	-	-	-	-	-	-	-	-	-	40	-
1901	287456	DTA 920.160 Stock Incentive Plan	SO	61	1	16	5	-	8	26	4	1	0	-	-
1901	287457	DTA 920.170 Exec Stock Option Plan	SO	136	3	37	10	-	17	57	9	3	0	-	-
1901	287458	DTA 920.180 LTIP Per	SO	70	2	19	5	-	9	29	4	1	0	-	-
1901	287494	DTA Idaho ITC Carryforward	ID	231	-	-	-	-	-	231	-	-	-	-	-
		Total Account 1901		172,772	4,376	50,984	14,156	-	15,389	53,848	7,378	2,152	235	24,254	-
		Total Account 190		172,772	4,376	50,984	14,156	-	15,389	53,848	7,378	2,152	235	24,254	-
2811	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	-	-	-	-	-	-	-	-	-	-	-	-
2811	287612	DTL Emergency Facility	DGP	(734)	(27)	(404)	(120)	-	(183)	-	-	-	-	-	-
		Total Account 2811		(734)	(27)	(404)	(120)	-	(183)	-	-	-	-	-	-
2821	287001	ADIT - DEVELOPMENT 30% AMORT	SE	-	-	-	-	-	-	-	-	-	-	-	-
2821	287003	ADIT AMORT LTD TERM PLT	SO	-	-	-	-	-	-	-	-	-	-	-	-
2821	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	DITBAL	(207)	(5)	(56)	(14)	-	(20)	(93)	(14)	(4)	(0)	-	0
2821	287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-	-	-	-	-	-
2821	287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-	-	-	-	-	-
2821	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-	-	-	-	-	-
2821	287026	CHOLLA TAX BENEFITS AMORT	CAEE	-	-	-	-	-	-	-	-	-	-	-	-
2821	287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-	-	-	-	-	-
2821	287029	CHOLLA CONTRACT DISCOUNT AMORT	CAEE	-	-	-	-	-	-	-	-	-	-	-	-
2821	287031	PMI - DEPRECIATION (TAX)	CAEW	-	-	(1,076)	-	-	-	-	-	-	-	-	-
2821	287602	DTL EPUD	OR	(1,076)	-	-	-	-	-	-	-	-	-	-	-
2821	287603	DTL FERC SOGA-UPL	FERC	(60)	-	-	-	-	-	-	-	-	(60)	-	-
2821	287604	DTL FERC SOGA-PPL	WYP	91	-	-	-	-	91	-	-	-	-	-	-
2821	287605	DTL PP&E Powertax	DITBAL	(1,264,269)	(31,821)	(344,304)	(87,700)	-	(120,177)	(567,088)	(83,614)	(27,304)	(2,753)	-	493
2821	287606	DTL PP&E Adjustment	DITBAL	29,638	746	8,072	2,056	-	2,817	13,294	1,960	640	65	-	(12)
2821	287607	DTL PMI PP&E	CAEW	(13,558)	(640)	(9,864)	(3,054)	-	-	-	-	-	-	-	-
2821	287608	DTL Safe Harbor Lease Cholla	CAEE	14,252	-	-	-	-	3,188	9,043	1,486	452	83	-	-
2821	287703	DTL 610.110N, 99-00 RAR	SO	18,998	461	5,100	1,417	-	2,406	7,994	1,201	373	47	-	-
		Total Account 2821		(1,216,190)	(31,259)	(342,129)	(87,295)	-	(111,695)	(536,850)	(78,980)	(25,844)	(2,619)	-	481
		Total Account 282		(1,216,190)	(31,259)	(342,129)	(87,295)	-	(111,695)	(536,850)	(78,980)	(25,844)	(2,619)	-	481
283	137100	Deferred Tax Asset - Current Portion	SO	2,309	56	620	172	-	292	972	146	45	6	-	-
283	234100	Deferred Tax Liability - Current Portion	SO	(15,232)	(370)	(4,089)	(1,136)	-	(1,929)	(6,409)	(963)	(299)	(38)	-	-
283	286500	Accum Def Inc Tax - State	SG	(31)	(1)	(9)	(3)	-	(4)	(12)	(2)	(1)	(0)	-	-
283	287991	Accum Def Inc Tax Lib-Reclass to Curr A	SO	10,891	264	2,923	812	-	1,379	4,583	689	214	27	-	-
283	287992	Accum Def Inc Tax Lib-Reclass to Curr L	SO	2,032	49	545	152	-	257	855	129	40	5	-	-

DEFERRED INCOME TAX BALANCES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Total (31)	California (1)	Oregon (9)	Washington (3)	Montana	WY-PPL (4)	Utah (12)	Idaho (2)	WY-UPL (1)	FERC (0)	Other	Nutil
Total Account 283														
2831	287501	ADIT MISC. CONTRACTS/DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-
2831	287503	ADIT MISC. DEF CREDITS	-	-	-	-	-	-	-	-	-	-	-	-
2831	287505	ADIT SPECIAL ASSESSMENT - DOE	-	-	-	-	-	-	-	-	-	-	-	-
2831	287507	ACCUM DIT - FAS106	-	-	-	-	-	-	-	-	-	-	-	-
2831	287509	ADIT REGULATORY ASSET 186.2 - FED	-	-	-	-	-	-	-	-	-	-	-	-
2831	287511	ACCUM DIT - COAL PILE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-
2831	287515	DIT - POST MERGER DEBT LOST	-	-	-	-	-	-	-	-	-	-	-	-
2831	287517	ACCUM DIT - MERGER COST AMORT - FED	-	-	-	-	-	-	-	-	-	-	-	-
2831	287521	ACCUM DIT - WEATHERIZATION	-	-	-	-	-	-	-	-	-	-	-	-
2831	287525	ADIT - PREPAID TAXES	-	-	-	-	-	-	-	-	-	-	-	-
2831	287527	ADIT - TRUST INC + EXP	-	-	-	-	-	-	-	-	-	-	-	-
2831	287531	ADIT - ENVIRONMENTAL CLEANUP	-	-	-	-	-	-	-	-	-	-	-	-
2831	287533	ADIT - EXTRACTION TAX	-	-	-	-	-	-	-	-	-	-	-	-
2831	287545	ADIT - POLLUTION CONTROL	-	-	-	-	-	-	-	-	-	-	-	-
2831	287549	R&E - BSIP-SAP WRITE-OFF	-	-	-	-	-	-	-	-	-	-	-	-
2831	287552	PMI - MISC	-	-	-	-	-	-	-	-	-	-	-	-
2831	287560	GCC - BONUS LIABILITY	(2,549)	(94)	(1,454)	(449)	-	(119)	(355)	(57)	(17)	(3)	-	-
2831	287613	DTL 605.100 Trojan Decommissioning Costs	(8,026)	(195)	(2,154)	(598)	-	(1,016)	(3,377)	(508)	(158)	(20)	-	-
2831	287614	DTL 430.100 Weatherization	3,199	78	859	239	-	405	1,346	202	63	8	-	-
2831	287616	DTL Interim provision reg assets/Liabli	(154)	-	-	-	-	-	-	(154)	-	-	-	-
2831	287617	DTL 320.130 May 2000 Transition Plan Cos	(7,724)	-	(7,724)	-	-	-	-	-	-	-	-	-
2831	287618	DTL 320.140 May 2000 Transition Plan Cos	(713)	-	-	-	-	-	(713)	-	-	-	-	-
2831	287619	DTL 320.150 May 2000 Transition Plan Cos	(429)	-	-	-	-	(429)	-	-	-	-	-	-
2831	287620	DTL 320.160 May 2000 Transition Plan Cos	(76)	-	-	-	-	-	-	-	(76)	-	-	-
2831	287621	DTL 320.170 May 2000 Transition Plan Cos	(3,155)	-	-	-	-	-	(3,155)	-	-	-	(82)	-
2831	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	(82)	-	-	-	-	-	(82)	-	-	-	-	-
2831	287623	DTL 320.180 Y2K Expense-OR	(2,223)	-	-	-	-	-	(2,223)	-	-	-	-	-
2831	287624	DTL 320.220 Glenrock Excluding Reclaimati	(5)	-	-	-	-	-	(5)	-	-	-	-	-
2831	287628	DTL 415.660 Noell Kempf CAP - UT	(148)	-	-	-	-	-	(148)	-	-	-	-	-
2831	287629	DTL 415.670 P&M Strike Amortization - UT	(3,673)	-	(3,673)	(243)	-	-	(1,153)	(181)	(51)	(11)	-	-
2831	287630	DTL 320.240 98 Early Retirement-OR rate	(2,875)	(53)	(813)	-	-	(369)	(2,761)	(454)	(138)	(25)	-	-
2831	287634	DTL 415.300 Environmental Clean-up Accru	(4,351)	-	-	-	-	(973)	(2,782)	(128)	(39)	(7)	-	-
2831	287635	DTL 415.500 Cholla Pit Transact Costs-AP	(1,232)	-	-	-	-	(275)	(782)	(185)	(56)	(10)	-	-
2831	287636	DTL 415.570 Trail Mountain Mine Closure	(1,775)	(449)	-	-	-	(397)	(1,126)	-	-	-	-	-
2831	287637	DTL 415.580 Trail Mountain Unrecovered In	(449)	-	-	-	-	-	-	-	-	-	-	-
2831	287638	DTL 415.640 IDAI Costs - direct access C	(311)	-	-	(311)	-	-	-	-	-	-	-	-
2831	287639	DTL 415.510 WA Disallowed Colstrip 3-Wr	(134)	-	(134)	-	-	-	-	-	-	-	(6,020)	-
2831	287640	DTL 415.680 Deferred Intervener Funding	(6,020)	-	-	-	-	-	-	-	-	-	-	-
2831	287641	DTL 415.650 SB 1149-Related Regulatory A	(218)	-	-	(218)	-	-	(2,733)	-	-	-	-	-
2831	287645	DTL 320.250 WA state Transition Costs	(33)	-	-	-	-	-	(1)	(0)	(0)	(0)	-	-
2831	287646	DTL 145.010 Glenrock Reclamation - UT rat	(303)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
2831	287647	DTL 425.100 Deferred Regulatory Expense	(358)	(6)	(97)	(30)	-	(50)	(143)	(23)	(7)	(1)	-	-
2831	287650	DTL 205.100 Coal Pile Inventory Adjustme	(86)	-	-	-	-	(19)	(55)	(9)	(3)	(1)	-	-
2831	287653	DTL 425.250 TGS Buyout	(61)	(3)	(44)	(14)	-	-	-	-	-	-	-	-
2831	287654	DTL 425.260 Lakeview Buyout	(663)	(31)	(482)	(149)	-	-	-	-	-	-	-	-
2831	287656	DTL 425.280 Joseph Settlement	(6,045)	(108)	(1,671)	(517)	-	(1,352)	(3,836)	(630)	(192)	(35)	-	-
2831	287658	DTL 425.300 Mead Phoenix Availability&Tr	(111)	-	-	-	-	(25)	(70)	(12)	(4)	(1)	-	-
2831	287659	DTL 425.340 Firth Cogen Settlement	(1,111)	-	-	-	-	-	-	-	-	-	-	-
2831	287661	DTL 425.360 Hermiston Swap	(2,297)	(108)	(1,671)	(517)	-	-	-	-	-	-	-	-

DEFERRED INCOME TAX BALANCES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil	
2831	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(967)	-	(967)	-	-	-	(290)	-	-	-	-	-	
2831	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(290)	-	-	-	-	-	-	(30)	-	-	-	-	
2831	287665	DTL 210.130 Prepaid Taxes - ID PUC	ID	(30)	-	-	-	-	-	-	-	-	-	-	-	
2831	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(74)	-	-	-	-	(74)	-	-	-	-	-	-	
2831	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	(1,377)	(33)	(370)	(103)	(2)	(174)	(580)	(87)	(27)	(3)	-	-	
2831	287669	DTL 210.180 Pre Mem	SO	(22)	(1)	(6)	(2)	(2)	(3)	(9)	(1)	(0)	(0)	-	-	
2831	287670	DTL 330.100 PollutionControlFacility(Bk/	SNP	(1,133)	(27)	(304)	(84)	(22)	(138)	(486)	(69)	(22)	(3)	-	-	
2831	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(12,926)	(311)	(3,468)	(956)	(1,177)	(1,577)	(5,948)	(787)	(249)	(31)	-	-	
2831	287678	DTL 320.210 P. & E. - Sec.174 Deduction	SO	(16,055)	(390)	(4,310)	(1,197)	5	(2,033)	(6,755)	(1,015)	(315)	(40)	-	-	
2831	287681	DTL 920.110 Bridger Extraction Taxes Pay	CAEW	22	1	16	-	-	-	-	-	-	-	(64)	-	
2831	287682	DTL 705.190 Oregon Share of Hermiston	OTHER	(64)	(10)	(152)	(47)	-	(79)	(224)	(37)	(11)	(2)	-	-	
2831	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	(562)	-	-	-	-	-	-	-	-	-	324	-	
2831	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(11,025)	-	-	-	-	(2,466)	(6,996)	(1,150)	(350)	(64)	-	-	
2831	287686	DTL 605.710 Reverse Accrued Final Reclam	CAEE	(17)	(0)	(5)	(1)	-	(2)	(7)	(1)	(0)	(0)	-	-	
2831	287689	DTL 205.100N, 99-00 RAR	SO	(511)	(24)	(372)	(115)	(140)	(238)	(790)	(119)	(37)	(5)	-	-	
2831	287690	DTL 610.112N, BCC 99-00 RAR	SO	(1,877)	(46)	(504)	(140)	(873)	(1,482)	(4,926)	(740)	(230)	(29)	-	-	
2831	287691	DTL 610.065N, 99-00 RAR	SO	(11,707)	(284)	(3,143)	(873)	10	17	48	8	2	0	-	-	
2831	287692	DTL 610.005N, Sec. 174	SE	121	2	33	10	10	17	104	16	5	(1)	-	-	
2831	287693	DTL 610.030N, 99-00 RAR	SO	(248)	(6)	(67)	(18)	-	(31)	(104)	(16)	(5)	(1)	-	-	
2831	287694	DTL 610.095N, 99-00 RAR	SO	163	-	-	-	-	36	103	17	-	-	-	-	
2831	287695	DTL 610.120, Reg Asset, Trail Min	CAEE	(96)	-	(96)	-	-	-	-	-	-	-	(1,187)	-	
2831	287697	DTL 610.130, Reg Asset, Sch 781 Incent	OR	(1,187)	-	-	-	-	-	-	-	-	-	-	-	
2831	287698	DTL 610.135, Reg Asset, SB 1149	OTHER	(1,805)	(85)	(1,314)	(407)	-	-	-	-	-	-	-	-	
2831	287702	DTL 610.057N, BCC 99-00 RAR	CAEW	(1,604)	-	(1,604)	-	-	-	-	-	-	-	-	-	
2831	287704	DTL 415.565 Regulatory Liability	OR	(10)	(0)	(7)	(2)	-	-	-	-	-	-	-	-	
2831	287706	DTL 610.100 Coal Mine Devt PMI	CAEW	(1)	-	(290)	(81)	-	(137)	(455)	(68)	(21)	(3)	(1)	-	
2831	287707	DTL 610.141 WA Rate Refunds	OTHER	(1)	(26)	(290)	(81)	-	-	-	-	-	-	-	-	
2831	287708	DTL 210.200 Prepaid Property Taxes	GPS	(220)	(10)	(160)	(50)	1	-	-	-	-	-	-	-	
2831	287717	DTL 610.058N PMI Flow-thru 94-98 Appeals	CAEW	6	0	5	1	-	-	-	-	-	-	-	-	
2831	287718	DTL 610.111 PMI Gain/Loss on Assets	CAEW	43	2	31	10	10	-	-	-	-	-	-	-	
2831	287719	DTL 910.910 PMI Sec. 471 Inv Adj	CAEW	(191)	(9)	(139)	(43)	14	-	-	-	-	-	-	-	
2831	287720	DTL 610.100 PMI Dev't Cost Amort	CAEW	61	3	44	14	3	-	-	-	-	-	-	-	
2831	287721	DTL 610.115 PMI Overburden Removal	CAEW	73	3	53	16	16	-	-	-	-	-	-	-	
2831	287722	DTL 505.510 PMI Vac Accrual	CAEW	90	4	65	20	20	-	-	-	-	-	-	-	
2831	287723	DTL 205.411 PMI Sec. 263A	CAEW	1,136	54	827	256	256	-	-	-	-	-	-	-	
2831	287724	DTL PMI Rent Expense (Safe Harbor Lease)	CAEW	4,289	202	3,120	966	966	-	-	-	-	-	-	-	
2831	287725	DTL 920.100 PMI Reclamation Trust Earn	CAEW	(5,528)	(261)	(4,022)	(1,245)	-	-	-	-	-	-	-	-	
2831	287726	DTL PMI PP&E	CAEW	923	44	672	208	208	-	-	-	-	-	-	-	
2831	287727	DTL PMI Misc Timing Differences	CAEW	(43)	(2)	(31)	(10)	-	-	-	-	-	-	(26)	-	
2831	287728	DTL 415.800 Grid Wst	CAEW	(26)	-	-	-	-	-	-	-	-	-	-	-	
2831	287729	DTL 610.142 UT Home	OTHER	(5)	-	-	-	-	-	-	-	-	-	-	-	
2831	287730	DTL 610.143 WA Low Energy Program	WA	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	
2831	287731	DTL 610.100N NOPAs 99-00 RAR	SO	(118,912)	(2,074)	(33,853)	(6,163)	-	(13,003)	(48,309)	(6,234)	(1,938)	(285)	(7,056)	-	
Total Account 2831																
Total Account 283																
Grand Total																

INVESTMENT TAX CREDIT BALANCES

Allocation Method: West Control Area
13 Month Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
2551	285602	ACCUM DEF ITC - PPL - 1983	ITC84	(4,246)	(140)	(3,014)	(602)	-	(465)	-	-	-	-	-	(26)
2551	285603	ACCUM DEF ITC - PPL - 1984	ITC85	(2,900)	(157)	(1,963)	(387)	-	(337)	-	-	-	-	-	(56)
2551	285604	ACCUM DEF ITC - PPL - 1985	ITC85	(3,062)	(166)	(2,073)	(409)	-	(356)	-	-	-	-	-	(59)
2551	285605	ACCUM DEF ITC - PPL - 1986	ITC86	(2,540)	(122)	(1,641)	(333)	-	(394)	-	-	-	-	-	(50)
2551	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(350)	(15)	(214)	(52)	-	(58)	-	-	-	-	-	(10)
2551	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(740)	(36)	(417)	(113)	-	(153)	-	-	-	-	-	(21)
2551	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(440)	(7)	(70)	(17)	-	(17)	(206)	(61)	(60)	-	-	(2)
Total Account 2551				(14,277)	(642)	(9,391)	(1,914)	-	(1,779)	(206)	(61)	(60)	-	-	(223)
Grand Total				(14,277)	(642)	(9,391)	(1,914)	-	(1,779)	(206)	(61)	(60)	-	-	(223)

CUSTOMER ADVANCES

Allocation Method: West Control Area
Average Balance
Allocated In Thousands

Period Beginning: March 2005
Period Ending: March 2006

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Nutil
25211	0	(blank)	CA	(75)	(75)	-	-	-	-	-	-	-	-	-	-
25211	0	(blank)	CN	3	0	1	0	-	0	1	0	0	-	-	-
25211	0	(blank)	UT	3	-	-	-	-	-	3	-	-	-	-	-
25211	0	(blank)	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-
Total Account 25211				(70)	(75)	1	0	-	0	4	0	0	-	-	-
252399	0	(blank)	CA	(2)	(2)	-	-	-	-	-	-	-	-	-	-
252399	0	(blank)	CN	(13,142)	(354)	(4,308)	(986)	-	(904)	(5,947)	(528)	(116)	-	-	-
252399	0	(blank)	ID	1,174	-	-	-	-	-	-	1,174	-	-	-	-
252399	0	(blank)	OR	15	-	15	-	-	-	-	-	-	-	-	-
252399	0	(blank)	UT	7,553	-	-	-	-	-	7,553	-	-	-	-	-
252399	0	(blank)	WA	1	-	-	1	-	-	-	-	-	-	-	-
252399	0	(blank)	WYP	(910)	-	-	-	-	(910)	-	-	-	-	-	-
252399	0	(blank)	WYU	(38)	-	-	-	-	-	-	-	(38)	-	-	-
Total Account 252399				(5,350)	(356)	(4,293)	(985)	-	(1,814)	1,605	646	(154)	-	-	-
Grand Total				(5,420)	(431)	(4,292)	(985)	-	(1,814)	1,609	646	(154)	-	-	-